

Kingdom of Saudi Arabia  
Ministry of Higher Education  
King Saud University  
College of Applied Studies and Community  
Service  
Program of Administration & Human  
Sciences



المملكة العربية السعودية  
وزارة التعليم العالي  
جامعة الملك سعود  
كلية الدراسات التطبيقية وخدمة المجتمع  
برنامج العلوم الإدارية والإنسانية

# Course Description Of Diploma in Accounting

First: Basic Information:

Course Title: Diploma in Accounting

Targeted at: Holders of GCSE

**Second: Program Objectives**

**1. Objectives:**

- To prepare Saudi staff specialized in accounting and enhancing Saudization in this respect
- To meet the needs of Saudi insurance job market and to enrich it with well-trained, professional personnel
- To keep abreast with international and local accounting developments
- To spread insurance awareness in Saudi society.

**Educational Objectives**

- To study the basic courses of the economic and administrative sciences program and all accounting-related, relevant and ancillary courses.

- To study the legal, economic, financial, and operational principles and rules of accounting business.
- To develop the student's ability to know various operations of accounting, and their importance to different economic sectors.
- To study the general frames and foreign terminology used in accounting business.

**Skill Objectives:**

- To improve the students' competence in English in general and in the financial and economic fields, in particular.
- To improve the students' ability to use the computer in the field of accounting.
- To improve the students' abilities to prepare financial reports.

**Professional Objectives:**

- To develop the student's ability to understand the financial operations of the establishments.
- To enhance the student's ability to prepare financial lists.
- To enhance the student's ability to know the effect of settlements on financial lists.
- To enhance the student's ability to explore and interpret financial reports
- To develop the student's applied ability in accounting

**Third: Reference criteria:**

- World universities
- Arab universities
- Saudi Arabian Monetary Agency (SAMA)
- Saudi Institute of Banking
- Committee for Islamic Accounting and Auditing Criteria

**Fourth: Program Time plan**

- Duration of program: Four Academic Semesters
- Number of Theoretical Hours: ٥٩
- Field Summer course: ٢٠

- Total:

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## Fifth: study Plan

To obtain the degree of Diploma in Accounting, the student has to pass ninety units distributed as follows:

### First Level

Code & Course No.	Title	Hours
BA ١١٠١	Principles of Business Administration	٣
BA ١٢٠١	Communication Skills	٢
Com ١١٠٣	Applications on Personal Computer	٣
Acct ١١٠١	Financial Accounting (١)	٣
Eng ١١٠١	Intensive English -١	٩
Total		٢٠

### Second Level

Code & Course No.	Title	Hours
Econ ١١٠١	Principles of Economics	٣
Eng ١١٠٢	Intensive English-٢	٩
Law ١٢٠١	Rules of Commercial Law	٢
Acct ١١٠٢	Financial Accounting (٢)	٣
Stat. ١١٠٤	Statistics	٣
Total		٢٠

### Third Level

Code & Course No.	Title	Hours
Acct ١٢٠١	Management Accounting	٣
Acct ١٢٠٢	Government Accounting	٢
Acct ١٢٠٤	Computer Applications in Accounting	٣
Acct ١٢٠٥	Review	٣
Acct ١٢٠٦	Alms (Zakat) and Tax Accounting	٣
Acct ١٢٥١	Accounting Information Systems	٣
CSC ١٢٠٧	Databases	٢
Total		١٩

### Fourth Level

Code & Course No.	Title	Hours
Acct 1310	Field Training	20
Total		20

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Course Number	Course Code	Course Title	No. of Units	No. of Hours		Level
				Theoretical	Practical	
١١٠١	BA	Principles of Business Administration	٣	٣	-	١
١٢٠١	BA	Communication Skills	٢	٢	-	١
١١٠٣	Com.	Applications on Personal Computer	٣	٣	-	١
١١٠١	Acct.	Financial Accounting (١)	٣	٣	-	١
١١٠١	Eng.	Intensive English -١	٩	٩	-	١
١١٠١	Econ	Principles of Economics	٣	٣	-	٢
١١٠٢	Eng.	Intensive English-٢	٩	٣	-	٢
١٢٠١	Law	Commercial Law	٢	٢	-	٢
١١٠٢	Acct	Financial Accounting (٢)	٣	٣	-	٢
١١٠٤	Stat.	Statistics	٣	٩	-	٢
١٢٠١	Acct.	Management Accounting	٣	٣	-	٣
١٢٠٢	Acct.	Government Accounting	٢	٢	-	٣
١٢٠٤	Acct.	Computer Applications in Accounting	٣	٣	-	٣
١٢٠٥	Acct.	Review	٣	٣	-	٣
١٢٠٦	Acct.	Alms (Zakat) and Tax Accounting	٣	٣	-	٣
١٢٥١	Acct.	Accounting Information Systems	٣	٣	-	٣
١٢٠٧	CSE	Databases	٢	٢	-	٣
<b>Total</b>			<b>٥٩</b>	<b>٥٩</b>	<b>-</b>	
<b>Training Summer Course</b>			<b>٢٠</b>	<b>٢٠</b>	<b>-</b>	
<b>Total</b>			<b>٧٩</b>	<b>٧٩</b>	<b>-</b>	

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### **Seventh: Course Content:**

The content of each individual course will be displayed together with the accompanied course description

### **Eighth: Course Requirements:**

GCSE: general Certificate of Secondary Education

### **Ninth: Methods of Students' Assessment**

<b>Serial</b>	<b>Method</b>	<b>Reason</b>
١	Tests	To test ability to learn and acquire knowledge in area of specialization
٢	Applications	To test skills acquired from the program
٣	Research	To test student's ability to analyze, explain, and deduce information
٤	English	To test student's ability to deal in English generally and use banking terminology in English in particular
٥	Computer	To test student's ability to use computers in Accounting

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### **Tenth: Methods of Annual Assessment of the Program:**

<b>Study Community</b>	<b>Tools</b>	<b>Specimen Size and Type</b>
Students of Training Semester	Questionnaire	٢٠% random Specimen
Program Alumni	Questionnaire	٢٠ % random specimen
Teaching Faculty	Questionnaire	All teaching Faculty of the Program
Accounting Sector in KSA	Questionnaire	All establishments and Companies



## **Eleventh: Methods of Instruction:**

١. Method of Lecture
٢. seminars (Discussion)
٣. Exeercises and Applications
٤. Cooperative Learning
٥. Brainsorming
٦. Guided Exploration
٧. Laboratory and Field Experiments
٨. Field Visits: Professional Projects / offices

## **Twelfth: study Aids:**

١. Overhead Projector
٢. Computer
٣. PowwerPoint Presenations
٤. Tape Recorder
٥. English Language Programs (Audio)
٦. Computer Programs

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## Part Three

### Description of Course Content

Level- One Courses			
١١٠١	BA	Principles of Business Administration	٣
١٢٠١	BA	Communication Skills	٢
١١٠٣	Com.	Applications on Personal Computer	٣
١١٠١	Acct.	Financial Accounting (١)	٣
١١٠١	Eng.	Intensive English - ١	٩
Total			٢٠

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Courses Code and Number	BA ١١٠١	Course Title	Principles of Business Administration
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	١

**Course Objectives** (Student's knowledge and skills to be enhanced in this course):

The course aims to familiarize students with the administrative principles and skills in profit-seeking business organizations. It also seeks to introduce students to administrative careers which lead up to the prosperity of companies and establishments, with emphasis on practicing administration in the local community.

**Course Description (major topics):**

**Part One: Administration**

- Introduction to Administration
- Development of Administration Theory
- Forms of Ownership in Business Projects

**Part Two: Administrative Careers:**

- Planning
- Organization
- Decision-making
- Leadership
- Managerial Communications
- Control

**Part Three: Major Activities in Business Organizations:**

- Human Resource Management
- Financial Management
- Marketing Management
- Operations Management

**Method of Instruction and Training** (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

**Knowledge and Skills:**

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze

**Tentative Books and References:**

- Ahmed Sameer Askar. *Origins of Administration*

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Courses Code and Number	BA ١٢٠١	Course Title	<b>Communication Skills</b>
Credit Hours	٢	Prerequisite	
Hours of Instruction	٢	Course Level	١

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to develop students' skills in the following:

١. Self-readiness and individual abilities
٢. Mass communication: Meetings, Negotiations, and dispute-settling
٣. Presentations and speech communication
٤. Mass communication and dealing with the media

Courses Description (major topics):

١. An introduction to the Concept of Communication
٢. Communication Components: sender, message, and receiver
٣. Types of communication: verbal and non-verbal
٤. Individual skills
٥. Personal Perception
٦. Credibility Building
٧. Mass Communication
٨. Listening, negotiating, disputes and ways of settlement
٩. Mediating between adversaries, Offering and getting constructive criticism
١٠. Dealing with personal, social and cultural differences
١١. Making personal interviews
١٢. Making demonstrations and giving presentations: Concept of persuasion, Presentation skills, demonstration tools
١٣. Mass communication: dealing with the media, making media reports

Method of Instruction and training (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

### Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

#### Tentative Books and References:

- Dr. Rakan Habib *et al.* *Communication Tools*. Dar Jeddah Bookshop, ١٩٩٦.
- Ahmed As-Sa'eed. *The Art of Speech: An Introduction to Public Communication*. Dar Jabal Al-Sheikh for Publication, Riyadh, ١٤١٨
- Mohammed Demas. *The Arts of Dialogue and Persuasion*. Dar Ibn Hazm. Beirut, ١٩٩٩

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Courses Code and Number	Com. ١١٠٣	Course Title	<b>Applications in Personal Computers</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	١

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to familiarize students with the basic components of computers and to develop their skills in dealing with different data in addition to enhancing the students' skills to deal with Windows programs. The course will also seek to help students to manage and organize files using a number of office programs.

Courses Description (major topics):

- An introduction to computers and their basic components
- Operating systems of personal computers
- The basics in M.S. Word
- The basics in M.S. Excel
- The basics in M.S. Power Point
- The Internet and Electronic Mail
- Applications in Administrative Sciences

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze

Tentative Books and References:



- Dr. Othman As-Salloum. / Dr. Ali Al-Jum'a / Dr. Walid Ash-Shebani. *Computers and their applications in Administrative Sciences*. Ibn Rushed Bookshop

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Courses Code and Number	Eng. ١١٠١	Course Title	<b>Intensive English (١)</b>
Credit Hours	٩	Prerequisite	
Hours of Instruction	٩	Course Level	١

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to develop students' skills in:

١. Mastering English skills (both written and spoken)
٢. Mastering English Grammar
٣. Mastering letter- and report-writing in English

Courses Description (major topics):

- Know how to use English in all kinds of situations
- Know how to build vocabulary
- Know how to discover grammar and put it into practice
- Know how to listen actively and respond with confidence
- Know how to discuss a variety of topics in English
- Know how to read for meaning
- Know how to communicate in writing
- Know how to speak clearly, with natural pronunciation

Method of Instruction and training (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills





- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Skills in English ٢٠٠٦
- Writing Book
- Listening Book
- Speaking Book
- Reading Book

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Courses Code and Number	Acct. ١١٠١	Course Title	<b>Principles of Accounting</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	١

Course Objectives (Student's knowledge and skills to be enhanced in this course):

This course aims to:

١. Study the intellectual framework of financial accounting
٢. Deal with the accounting problems of revenues and expenditure, etc.
٣. Study the concept of preparing the common budget as a report on the financial centre of the project
٤. Accounting on ownership rights in various establishments
٥. Accounting on lists of monetary flows as one of the tools of monetary lists analysis and investigation

Courses Description (major topics):

- The intellectual frame of financial accounting
- Accounting System: Elements – Double Record
- Accounting System: - Review Balance
- Accounting System: Report-making: Income list –Financial Center list
- Account settling and account-closure
- Accounting in commercial establishments
- Fixed assets and redemption
- Commitments and ownership rights

Method of Instruction and training (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Abdullah Al-Faisal. *Accounting: Basics and Principles*. Part One
- Abdul Wahab Nasser Ali. *Financial Accounting*, Ad-Dar Aj-Jami'iyya, Alexandria, ٢٠٠٤
- Sameer Helal. *Financial Accounting*. Al-Jami'a Bookshop, Tanta, ٢٠٠٠

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## Description of Course Contents

### Level-Two Courses

Code & Course No.	Title	Hours
Econ ١١٠١	Principles of Economics	٣
Eng ١١٠٢	Intensive English-٢	٩
Law ١٢٠١	Rules of Commercial Law	٢
Acct ١١٠٢	Financial Accounting (٢)	٣
Stat. ١١٠٤	Statistics	٣
Total		٢٠

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Courses Code and Number	Econ. ١١٠١	Course Title	<b>Principles of Economics</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٢

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to enhance students' skills in the following:

- Theoretical basics and principles of partial economics
- Theoretical basics and principles of full-scale economics

Courses Description (major topics):

- Introduction: Definition - Economics Methodology – Analysis Tools – The Economic Problem
- Price System: The Market, Display and Demand
- Consumer Conduct Theory: Consumer Balance – Traditional School - Modern School – Consumer demand Curve
- Market Demand: Flexibilities and Applications
- Establishment Theory (Producer Conduct): Production and costs: Production and Product Decrease - Cost Types
- Market Frameworks and Balance: Absolute competition – Monopoly
- Distribution Economics
- Definition of National Income components
- Definition of balance income of closed and open economy
- An Introduction to Consumption hypotheses
- An Introduction to Investment theories
- Financial and Fiscal Politics
- An Introduction to Total Demand – Total Display Pattern

Method of Instruction and training (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

### Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze

### Tentative Books and References:

- Abdurrahman Al-Khalaf. *Principles of Economy*. ۲<sup>nd</sup> Edition. Riyadh, ۲۰۰۷
- Saif Assuwaidi, *An Introduction to Basics in Economy*. ۳<sup>rd</sup>. edition, ۱۹۹۸
- Ismail Abdurrahman and Harbi Uraikat. *Economic Concepts and Systems (Partial and Entire Economy analysis)*, Dar Wael, ۲۰۰۴

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Courses Code and Number	Eng. ١١٠٢	Course Title	Intensive English (٢)
Credit Hours	٩	Prerequisite	
Hours of Instruction	٩	Course Level	٢

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to develop students' skills in:

- Mastering English skills (both written and spoken)
- Mastering English Grammar
- Mastering letter- and report-writing in English

Courses Description (major topics):

- Know how to use English in all kinds of situations
- Know how to build vocabulary
- Know how to discover grammar and put it into practice
- Know how to listen actively and respond with confidence
- Know how to discuss a variety of topics in English
- Know how to read for meaning
- Know how to communicate in writing
- Know how to speak clearly, with natural pronunciation

Method of Instruction and training (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Skills in English ٢٠٠٦
- Writing Book
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Courses Code and Number	Acct. ١١٠٢	Course Title	<b>Financial Accounting (٢)</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٢

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to continue the topics studied in Acct ١١٠١ Financial Accounting (١), with emphasis on the importance of accounting in helping administration in planning, control, and decision-making, in addition to introducing other accounting branches.

Courses Description (major topics):

- Salary Accountancy
- The Legal Form of the Project and its Effect on the Accounting Law
- Accounting in Industrial Establishments
- Management Accounting
- Accounting in Government Units

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Abdullah Al-Faisal. *Accounting*. Part Two.
- Waleed Siyam. *Principles of Financial Accounting*. Part Two.

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Courses Code and Number	Law ١٢٠١	Course Title	Rules of Commercial Law
Credit Hours	٢	Prerequisite	
Hours of Instruction	٢	Course Level	٢

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course seeks to familiarize students with the Rules of Commercial Law through:

- Definition of commercial law, its importance, and its distinctive features.
- The student's familiarity with the basic criteria of commercial work.
- The student's knowledge of commercial transactions through the Saudi system of commercial Court
- The study of the prerequisites of becoming a "merchant"

Courses Description (major topics):

- An Introduction to commercial law and its importance
- Single commercials
- Commercial Contractors
- Subservient Commercials
- Mixed Commercials
- Conditions of acquiring the title of the merchant
- commitments of the merchant
- Rules of Registration in Commercial Records

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Khaled Bansar.audi *Commercial Law*
- Sa'eed Yahia. *Synopsis in Saudi Commercial Law.*



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Courses Code and Number	Stat. ١١٠٤	Course Title	<b>Statistics</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٢

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to enhance students' skills in the field of administration sciences to use quantitative methods and ways as analytical tools to specify the dimensions and elements of the different administrative phenomena, in order to explore their future trends so that sound administrative decisions may be made.

Courses Description (major topics):

- Introduction; definitions; key concepts
- Collecting and displaying statistical data
- Calculating some key quantitative measurements
- Tentative key principles and rules
- Assessing the general (linear)trend in times series
- Introduction in record numbers

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures
- Computer Program Aoolications / programming

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Omar Khalaq and Ahmed As-Salem. *Statistics in Administration Sciences*.



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## Description of Course Content

### Third Level

Code & Course No.	Title	Hours
Acct ١٢٠١	Management Accounting	٣
Acct ١٢٠٢	Government Accounting	٢
Acct ١٢٠٤	Computer Applications in Accounting	٣
Acct ١٢٠٥	Review	٣
Acct ١٢٠٦	Alms (Zakat) and Tax Accounting	٣
Acct ١٢٥١	Accounting Information Systems	٣
CSC ١٢٠٧	Databases	٢
Total		١٩

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Courses Code and Number	Acct. ١٢٠١	Course Title	<b>Management Accounting</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

This course aims at providing students with the knowledge and skills to use data and accounting information in order to serve administrative jobs required to perform such activities in business establishments as planning, control, performance assessment, and decision-making.

Courses Description (major topics):

- Introduction to management accounting
- Analysis of the relation between cost, volume, and profit
- Analysis of balance point and of safety
- Tentative working budgets
- How to work out a tentative working budget
- Performance Assessment of investment centers
- Role of accounting data in the process of management decision-making
- Discrimination decision between purchase and industrialization: concept of discriminating cost
- The decision to accept or reject external orders: concept of cost of alternative opportunity
- The decision to add or cancel a product: concept of distinctive and invariable costs

Method of Instruction and training (Applied mechanism during the course):

- Exercises and applications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Dr. Wabel Al-Wabel. *Management accounting*. ٢٠٠٥
- Horngren, Charles T; Foster, George; and Datar, Srikant M., *Cost Accounting*. Translated by Ahmed Hajjaj. ١٩٩٦

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Courses Code and Number	Acct. ١٢٠٢	Course Title	Government Accounting
Credit Hours	٢	Prerequisite	
Hours of Instruction	٢	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to provide students with general ideas about accounting procedures and concepts used in government units. Focus will be particularly on government accounting and financial controlling systems in the Kingdom of Saudi Arabia.

Courses Description (major topics):

- Government accounting environment
- Government accounting system
- The Country's General Budget
- Control and accounts systems
- Records and record system
- Accounting about budget revenues
- Accounting about budget expenditure
- Settlement Accounts
- Accounts closure and final account making

Method of Instruction and training (Applied mechanism during the course):

- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Sultan Mohammed As-Sultan. *Government Accounting*

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Courses Code and Number	Acct ١٢٠٤	Course Title	<b>Computer Applications in Accounting</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course seeks to introduce students to the uses of computers in the various fields of accounting in order to enable students to deal with accounting applications of computers.

Courses Description (major topics):

- An introduction of the uses of computers
- An introduction of the basics of data operation
- Applications of financial accounting and control system
- Applications of purchase, creditor and payment system
- Applications of sales, debtor and system
- Application of salary and fee system
- Applications of control system on stockpiles
- Applications of invariable asset system
- Applications of administrative accounting report making

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures
- Computer Program Aoolications / programming

Knowledge and Skills

- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

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Courses Code and Number	Acct ١٢٠٥	Course Title	Review
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to familiarize students with the theoretical and applied framework of review and how to review accounts in order make a report containing the reviewer's opinion as to the extent of the fairness of the financial lists in reflecting the financial center and the results of the establishment's works.

Courses Description (major topics):

- Nature and objectives of review
- Types of review and differences between them
- Profession's code of conduct
- Criteria of review
- Reviewer's planning
- Internal control
- Review and confirmation
- Creditors review
- Stockpile review
- Monetary review
- Invariable asst review
- Reviewer's review

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- *Review's Criteria of the Saudi Association of Reviewers*





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Courses Code and Number	Acct ١٢٠٦	Course Title	<b>Zakat (Alms) and Tax Accounting</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to provide students with a brief idea of the general theory of tax with a detailed study of income tax system and zakat (alms) system in the KSA. Focus will be on the accounting and applied aspects.

Courses Description (major topics):

- Reality and philosophy of Zakat
- People and monies subject to Zakat
- Zakat box in the KSA
- Zakat administration in the KSA
- Fact of the tax
- Extent of the Tax
- Rules of Tax Accounting
- Commercial Records and Tax Administration

Method of Instruction and training (Applied mechanism during the course):

- Exercises and plications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Dr. Sultan Mohammed As-Sultan. *Tax Administration: Theory and Practice.*
- Dr. Sultan Mohammed As-Sultan. *Zakat: Rules and Application*

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Courses Code and Number	Acct ١٢٥١	Course Title	<b>Accounting Information Systems</b>
Credit Hours	٣	Prerequisite	
Hours of Instruction	٣	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to introduce Accounting Information Systems in the cases of manual operations of data and of operations using financial computers. The course also includes enabling students to learn the methods of analysing, designing, and executing accounting information systems.

Courses Description (major topics):

- Introduction of Accounting Information Systems
- Manual Accounting System
- The accounting System and the Use of Computers
- Analyzing, designing, and executing accounting information systems

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
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Courses Code and Number	CSC ١٢٠٧	Course Title	<b>Databases</b>
Credit Hours	٢	Prerequisite	
Hours of Instruction	٢	Course Level	٣

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to familiarize students with databases and their uses and practical applications.

Courses Description (major topics):

- Topic One: An Introduction to Databases
- Topic Two: Sources of Structured Databases
- Topic Three: Physical Pattern Design and Link Relationship
- Topic Four: Structured databases Design
- Topic Five: Database Normalization
- Topic Six: Sources of Structured Query Language (SQL)
- Topic Seven: Query Language of SQL
- Topic Eight: Practical Applications Using SQL
- Topic Nine: Database Management
- Topic Ten: Requirements of Databases and Mangement
- Topic Eleven: Distributed Database and Simultaneous Control
- Topic Twelve: Data recovery and Data Security

Method of Instruction and training (Applied mechanism during the course):

- Exercises and pplications
- Student's Interaction and Positive Participation
- Academic Lectures

Knowledge and Skills

- Active Participation, self- and opinion-expression
- Familiarity with and Understanding Course Topics
- Ability to Study and Analyze
- Ability to apply acquired knowledge

Tentative Books and References:

- Khaled Nasser As-Sayed. *Sources of Databse Design and SQL*. Riyadh, ١٤٢٥

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## Description of Course Content

### Level Four

Code & Course No.	Title	Hours
Acct ١٣١٠	Field Training	٢٠
Total		٢٠

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Courses Code and Number	Acct ١٣١٠	Course Title	<b>Field Training</b>
Credit Hours	٢٠	Prerequisite	Financial Accounting (١, ٢); Review; Managerial Accounting; Zakat (Alms) and Tax Accounting
Hours of Instruction	٢٠	Course Level	٤

Course Objectives (Student's knowledge and skills to be enhanced in this course):

The course aims to familiarize the student with the practical working environment of the accountant and to prepare the student to work in various accounting fields by training him/her practically to prepare and use accounting information for the purposes of making various decisions

Method of Trainee's Assessment:

- The Academic Assessment Committee will assess the student in accordance with:
  - A report submitted by each student on the sections and field elements he was trained in
  - A presentation the student makes on a section he attended during his training and practical application.
- Grades given by the student's academic supervisor (who follows up student during his training) on attendance and academic progress.
- Grades given by the Bureau of the Legal Accountant that trains the student on his regular attendance, efforts, initiatives and his acquisition of basic technical skills during his training and field training.

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