

## **Accounting Courses**

### **Course Description**

#### **120 ACCT Principles of Financial Accounting (3 +2)**

The course includes Introduction to financial accounting, nature and definition of financial accounting, and the accounting equation, in addition to the financial statements and the accounting cycle.

#### **231 ACCT Principles of Management Accounting (3 +2)**

The aim of this course is to study the basic functions of management accounting, financial accounting and its relationship and costs, and its decision-making process, and preparation of operational and capital budgets.

**Prerequisite:** 120 ACCT

#### **240 ACCT Intermediate Accounting (1) (3 +2)**

This Course reviews the preparation of financial statements with a focus on International Financial Reporting Standards IFRS to identify problems that possible to face in the field of practice.

**Prerequisite:** 231 ACCT

#### **241 ACCT Cost Accounting (3 +1)**

This course aims to examine the foundations and principles of cost accounting and the process of allocating costs, plus the cost of orders, phases, deviations, and the process of using accounting information in the pricing.

**Prerequisite:** 231 ACCT

### **350 ACCT Intermediate Accounting (2)**

This course aims to equip students with the skills of accounting procedures that cover various aspects of capital formation in companies, and other topics that vital as profitability, the accounting treatment of investments, leases, pensions, and changes and errors accounting, presentation and disclosure of owners equity of the shares and profits in financial reporting.

**Prerequisite:** 240 ACCT

### **353 ACCT Accounting Information Systems (3 +2)**

This study aimed to identify the basic concepts in accounting information systems, particularly with regard to the concepts of data, information and accounting systems and computerized components. In addition to system analysis and development, and implementing new system that met the requirement of the organization, accounting systems and concepts of computer and the concepts and terminology databases in the creation of the student to use the software ready for the operation of computerized accounting systems.

**Prerequisite:** 231 ACCT +242 MIS

### **354 ACCT Government Accounting (3 +1)**

This course aims to study the scope of application of government accounting, principles of governmental accounting. How to apply accounting principles for public funds, and the state budget in terms of their importance and the rules governing the preparation and Methods tab. identify the general framework of government accounting system in the Kingdom of Saudi Arabia, And review the methods of preparing the final accounts of the state.

**Prerequisite:** 231 ACCT

### **355 ACCT Zakat and Tax Accounting (3 +1)**

Study of theoretical and applied aspects of accounting for tax and Zakat, to clarify the general framework of the tax system and the Zakat applicable in the Kingdom of Saudi Arabia, and it aims to study the practical application of some cases of settling accounts and tax Zakat which is made between tax payers and the Department of Zakat and income in the Kingdom.

**Prerequisite:** 240 ACCT

### **360 ACCT Advanced Accounting (3 +2)**

This course aims to identify the accounting standards of local and international relating to the merging of companies, to address accounting problems resulting from the expansion in the size of companies through or control of the corporation, and the ability to understand and deal with transactions involving between holding companies and affiliates, and on the preparation of the data financial statements.

**Prerequisite:** 350 ACCT

### **361 ACCT Advanced Management Accounting (3 +1)**

Recognize the evolving role of the accountant and the modern management in an environment of modern projects, identify new approaches in management accounting to provide information to decision makers, display and explain the models used in the field of advanced management accounting and whether those models in the planning or performance evaluation.

**Prerequisite:** 241 ACCT

### **362 ACCT Internal Audit (3 +1)**

This course aims to get the internal audit knowledge and professional practices associated with, and study the internal control system and its relationship to both the

risks and information technology, fraud and analysis of management processes and internal audit function, and explain how the internal audit functions related to the emphasis, consulting and communicating results.

**Prerequisite:** 350 ACCT +235 ACCT

### **363 ACCT Computer Applications in Accounting (3 +1)**

This course aims to develop basic skills in computers and accounting software in ready-made, such as accountant, Peachtree, Excel, and Access, beginning with the establishment of a company on the programs until the issuance of financial statements.

**Prerequisite:** 241 ACCT +350 ACCT

### **365 ACCT Analyses of Financial Reports (3 +1)**

The course aims to enable students to be familiar with scientific knowledge required of everything related to financial analysis, and analysis of financial reports using different methods, and explain how to use accounting information in making economic decisions, the decision related to investment, granting of loans, and credit to determine the strengths and weaknesses in the performance of the firm.

**Prerequisite:** 240 ACCT

### **471 ACCT Specialized Studies in Accounting (3 +1)**

This course seeks to develop the knowledge and skills of accounting students' on some installations of special nature or some of the topics and trends related to that. And topics were not covered in other accounting courses; develop the skills of understanding the business and communication, use of databases and modern technology.

**Prerequisite** 240 ACCT

### **474 ACCT Seminar in Accounting (3 +1)**

This approach aims to shed light on the approaches and methods of scientific research in accounting, and provide an opportunity for students to learn about the latest issues and key research topics in accounting. And the application of the methodology and techniques of scientific research in accounting and the proper identification of the problem in question and the associated previous studies and collect and analyze data and prepare a draft plan of the research in accounting.

**Prerequisite:** 361 ACCT

### **480 ACCT International Accounting (3 +1)**

Review the efforts of professional accounting organizations and government agencies in the development of International Accounting Standards to achieve compliance with International Accounting, identify the fundamental differences between U.S. standards, international, and Saudi Arabia, and address the most important accounting problems of faced by international companies and multinational corporations and their impact on the functions of measurement and disclosure of financial accounting reports, and deepen the student's ability to read and interpret financial statements between multinational companies and prepared in accordance with different accounting standards.

**Prerequisite:** 360 ACCT

### **482 ACCT External Audit (3 +1)**

This course aims to equip students with knowledge related to assumption and the basic concepts of career environment, external audit systems, and the definition of the student and the general framework, audit standards and responsibilities in the

Kingdom. And students are trained on the skills of field measurement for testing and auditing to make career decisions and the preparation of audit reports.

**Prerequisite:** 360 ACCT +362 ACCT

#### **484 ACCT SOCPA (3 +2)**

The aim of this approach to rehabilitation and training students to pass the exam of Certified Public Accountant in KSA held by the Saudi Organization. included in this qualification to review exercises and problems in all the applications overall for each section of the exam which is the accounting, auditing, Zakat and tax and the doctrine of transactions and business systems, allowing refinement of the skills required for the students to pass this exam efficiently and effectively.

**Prerequisite:** 360 ACCT

#### **485 ACCT Accounting Theory (3 +1)**

Deepen student understanding primarily intellectual accounting as a basis for building standards, and statement of deficiencies in the construction of intellectual contemporary and the importance of rooting science in the field of accounting, the study of trends in research and development and their social scientific approaches aimed at developing the accounting model, and also to deepen student's understanding of the fundamental characteristics of accounting information , and study the most important accounting standards issued by the Saudi Organization for Certified Public Accountants as an attempt to build a theory of accounting.

**Prerequisite:** 360 ACCT