ACCP 601 Advanced Financial Accounting

This course is a continued study of the accounting process and the reporting process in conjunction with the development of accounting theory.The course includes the conceptual framework for generally accepted accounting; the accounting cycle; financial statement preparation and limitations; current assets including cash, receivables, and inventories; plant assets, depreciation, impairments, and depletion. It includes also recognition and measurement of property, intangibles, liabilities, stockholders' equity, retained earnings, and earnings per share. The course is a comprehensive study of business combinations, the equity and cost methods of accounting for investments in common stock, and consolidated financial statement preparation. In addition this course explores accounting theory as applied to special problems such as accounting for partnerships, international accounting issues including foreign currency financial statement translation.

ACCP 602 Advanced Managerial & Cost Accounting

This course aims to provide the student with the most important contemporary studies in management accounting and costs in the areas of planning, control and performance measurement and evaluation.It also handles several key topics in management accounting and cost systems, such as cost systems, problems of measuring costs, budgets the relationship between cost , volume and profit, and responsibility and performance evaluation. The course also covers topics of costs and management such as: measuring the activity-based costing, target costing, developed costs, quality costs, and Just- in-Time.

ACCP 603 Accounting for Governmental and Non-Profit Organizations

This course covers the nature of accounting for governmental and non-profit organizations. It also covers the elements of governmental accounting system in the Kingdom of Saudi Arabia, which are the public budget, documents, books, monthly and yearly reports, and busics of controlling government accounts. The new trends for developing governmental accounting, governmental auditing, and accounting for non-profit organizations such as schools, universities, hospitals, and charity organizations are also covered.

ACCP 604 Accounting Standards

The main function of accounting is the provision of relevant information that satisfies the need of beneficiaries to reliable information provided in financial statements. Accounting standards will help enhance the quality of accounting information. Therefore, this courses aims to provide a comprehensive study of Saudi accounting standards such Presentation and general disclosure standard, Investment in equity securities standard, and Revenue recognition standard. It includes the objectives of these standards, concepts, measurement, presentation and general disclosure.

ACCP 605 Auditing Standards

The main aim of this course is to explore key issues in advanced auditing topics. The course may include the following topics: The Economic and Political Context of the Practice and Regulation of the Auditing Profession; the Role of Professionals in Marketing the Profession and Marinating its Credibility; Accounting Education and the Practice of the Auditing Profession;Quality of Professional Performance in Auditing Assignments Versus Levels of Reputation and Fees; Electronic Auditing and Expert Systems; the Role of Audit Firms in Facilitating Fraudulent and Illegal Practices; Audit Report Versus Personal Judgement and the Expectation Gap; Auditor Independence Versus the Provision of Non-Audit Services and Fee Pressures; Modern Practices in Auditing and Responsibilities for Detecting Fraud; and the Role of Financial Auditor in Conducting Environmental Audit. A secondary aim of the course is to deeply study the Saudi Auditing Standards theoretically and practically, and how can they be applied by the Certified Public Accountant and his auditing team, in addition to compare them with the American and international standards. A secondary aim of the course is to provide postgraduate students with a deep understanding of the nature of Auditing Standards, their objectives and requirements, and the way in which these can limit the personal judgment of the Certified Public Accountant and his auditing team.

ACCP 606 Financial Statement Analysis

This course will expose students to the best practices of internal control inside corporations whichcovers information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, internal auditing techniques,and behavioral aspects. The course covers the design of businessprocesses and the implementation of key control concepts and uses a case study approach that addresses fraud detection,internal auditingreports, and internal control evaluation.This course explains the characteristics and indicators of successful businesses.It also evaluates the financial and non-financial performance of businesses through financial statement analysis. It also includes making business decisions and identifies the financial consequences of these decisions. Strategic accounting analysis is also covered.

ACCP 607 Fiqh and Accounting of Business Transactions

The objective of this course is to deepen the student's understanding of Fiqh and accounting of financial transactions through the comprehension of the objectives and characteristics of Islamic Fiqh and laws. This course also introduces accounting objectives and principles from an Islamic point of view and concentrates on the Islamic and accounting aspects of financial transactions in general, and of active financial transaction applied in Islamic banks in particular. Examples of those transactions are: Murabaha sale (similar to cost plus), Mudharaba (wherein two partners engage in a joint venture; one with his capital and the other with his labor), Installment sale, Salam (in which the buyer pays the price immediately and the seller delivers the goods in a later time), Istesna'a, Leasing, Commercial Papers, Mortgage, Credit Cards, … etc.

ACCP 608 Advanced Studies in Tax Accounting

The objective of this course is to deepen the student's understanding of tax concepts and theory of tax accounting, and of the new tax law in Saudi Arabia this prepares students to practice tax accounting in both governmental and private sectors.

ACCP 609 Advanced Studies in Zakat Accounting

The objective of this course to deepen the student's comprehension of the concepts which govern the determination and measurement of Zakat base of financial elemente which are subject to Zakat in light of Islamic rules in particular and Zakat Feqh in particular. This is achieved through combining Feqh and accounting aspects under the name "Zakat Accounting" this is due to the feat the Zakat base is basically measured and determined according to Feqh rules in one hand and in terms of procedures and regulations of Zakat and Tax Department in Saudi Arabia on the others.

ACCP 610 Accounting Profession Ethics

This course provides a multidisciplinary approach to accounting ethics by integrating moral philosophy, applied ethics, and accounting. It focuses on the main theories of applied ethics as well as the main moral principles, issues and dilemmas of the business world. The students are encouraged critically to reflect on the corporate practices of the business world and equip them with knowledge and skills to identify and analyze ethical, environmental, and social issues.

ACCP 611 Case Studies From Professional Exams

The main mission of the course is to provide a dynamic forum for accounting professional to develop and advance their careers .It introduces students to the necessary knowledge and essential skills regarding professional examinations. This knowledge and skills will be obtained through the study and solve many cases study. By building accounting skills with strong covering and effective practice, students will be able to pass a rigorous examination and maintain continuing professional education.

ACCP 621 Specialized Accounting

This course is concerned with the application of accounting principles and systems on variety of institutions that have special nature and problems such as commercial banks, insurance firms, petroleum sector. It also covers the important accounting tools and methods for controlling services costs in these institutions. It focuses on discuss some cases study and recent issues related to accounting systems in these firm.

ACCP 622 International Accounting

This course covers the international accounting environment, international accounting standards and global convergence, international transparency and disclosure. It also covers foreign currency transactions and translation, consolidation of foreign financial statements, international accounting for price changes, corporate governance and control of global operations. Foreign exchange risk management is also covered.

ACCP 623 Advanced Internal Auditing

The main aim of this course is to explore key issues in the advanced contemporary role of internal auditing, which is not limited to routine examinations, but also includes providing consultations and following-up projects’ undertaking. A secondary aim of the course is to provide postgraduate students with a deep understanding of the significance of Internal Auditing in uncovering major fraud, and its role in increasing the efficiency and effectiveness of the external auditing process, in addition to being a modern effective management tool for profit ratios. and training students to make of case studies of failures.

ACCP 624 Advanced Accounting Information Systems

This course aims to deepen student's understanding of the foundations of accounting information systems, and how to deal with accounting software, and how to analyze, design and implement accounting information systems, and to identify the control limits in the use of computers, and the extent of reliability Output of computers in the light of the statutory requirements in the Kingdom , as well as recognize the limits to take advantage of the outputs of computerized accounting information systems, and the impact of those systems on accounting and auditing standards.

ECONP 625 Feasibility Study

This course aims to highlight the variables selected for the implementation of economic projects and study the problems of this, which include the discount rate,and the nature of capital markets and the elements of risk, and measure the costs and benefits, and the implicit prices, and methods to finance the overall project,overlapping benefits and the scope for reducing costs and their distribution among generations.

ECONP 626 Managerial Economics

This course analyzes a variety of firms and markets in which they operte.decision – making is viewed form the stand point of opportunity costs, supply and demand, elasticity trade flows, industrial organization,perfect competition,monopoly,and consumer theory.

BLP 627 Business and Labor law

This course provides a general knowledge on laws and regulations related to the Saudi business environment. Special attention will be given to the Saudi business law, Saudi Labor Low, and Pension Funds along with their legal implications on the local business community.

BUSP 628 Strategic Management

This course teaches students about the process of planning and implementing business strategies. Students apply their understanding of the business disciplines studied in the program to the case studies that will be discussed in the class. The fundamentals of formulating business strategies will be stressed as well as obstacles that companies may face during implementation.

MRKTP 629 Contemporary Marketing

An introductory course examines how managers marketing decisions in complex and competitive environments. Topics consume behavior, promotion; distribution, product development, and pricing. The course also will cover marketing research and how to collect, analyze, present and benefit from data.

FINP 630 Corporate Finance

The goal of this course is to develop skills for making corporate investment decisions and for analyzing risk.Topics include discounted cash flow and other valuation techniques; risk and return; capital asset pricing model (CAPM); corporate capital structure and financial policy; capital budgeting; mergers and acquisitions; and investment and financing decisions in the international context, including exchange rate/interest rate risk analysis.

HRMAP 631 Human Resource Management

The purpose of this course is to provide an overview of human resource management and its role in maintaining effective work force. Many HR functions will be discussed such as job analysis, recruitment, selection, performance appraisal, training, and compensation. More emphasis will be placed on contemporary practices associated with the implementation of these function.

ACCP 698 Research Project

The course is intended to help students explore some business problems, identify what the central issues are and determine the most appropriate tools and concepts from the core curriculum to apply in order to provide insight into these issues. Also collecting data about such problems and analyzing them in order to find practical solutions, thus, provide policy implications .