

Bachelor of Science in Accounting بكالوريوس العلوم في المحاسبة

ECON 107 Principles of Microeconomics

This course introduces fundamental microeconomic principles, focusing on how individuals and firms make decisions under resource scarcity. Students explore key concepts such as supply and demand, consumer behavior, production costs, and various competitive market structures. Emphasis is placed on applying economic models to real-world business scenarios to analyze how firms operate in modern environments. Through case studies and problem-solving, students develop the critical thinking skills necessary to understand complex market forces. The curriculum integrates ethical reasoning to prepare students for effective participation in both global and local economic systems.

ACCT 117 Introduction to Financial Accounting

This foundational course introduces the essential role of accounting in society, focusing on its core concepts and international standards. Students learn the systematic process of recording economic events and mastering the complete accounting cycle for various businesses. The curriculum covers the preparation of vital financial statements, including balance sheets and income statements, for modern firms. By understanding the double-entry system, students learn to transform raw financial data into meaningful information for stakeholders. Practical exercises ensure that students can accurately classify accounts and perform the period-end adjustments required for reporting.

BUS 201 Professional Business Speaking

This course is designed to sharpen students' verbal communication, negotiation, and formal presentation skills within a corporate context. It focuses on the mechanics of managing productive meetings, leading professional discussions, and employing global workplace strategies. Students learn to adapt their language to diverse cultural contexts while maintaining high standards of business communication ethics. The curriculum includes real-world simulations that enhance critical reasoning and confidence during high-stakes business interactions. By the end of the term, students will be equipped to deliver impactful messages that influence decisions and support organizational goals.

BUS 232 Management of Organizations

This course introduces students to landmark management theories, organizational behavior principles, and the four primary functions of management. It provides a deep dive into the processes of planning, organizing, leading, and controlling resources to achieve specific firm objectives. Students examine human behavior at individual and systemic levels to better understand motivation, leadership styles, and team dynamics. The course emphasizes the development of soft skills and strategic thinking required to prepare students for future supervisory roles. Special attention is given to the concept of organizational citizenship, fostering a sense of responsibility within the modern workplace.

MIS 270 Management Information Systems

This course introduces the fundamentals of MIS and its strategic role in supporting modern business operations and global competitiveness. It emphasizes the application of IT solutions to solve business challenges, covering hardware, software, and robust database management. Students explore critical topics such as cybersecurity, e-commerce, and system development to understand the digital backbone of firms. The curriculum focuses on integrating information technology across departments, including human resources, accounting, and marketing. By analyzing current trends, students learn how data-driven insights can improve corporate decision-making and streamline daily processes.

MRKT 260 Fundamentals of Marketing

This course provides a comprehensive overview of marketing principles and their application within contemporary business environments. Students will explore the marketing environment, analyzing customer and business buying behaviors to understand market demand and loyalty. The curriculum

covers segmentation and positioning, alongside the strategic management of product, price, place, and promotion strategies. Through real-world examples and projects, students develop a strong foundation for future practice in marketing and human resources. The course encourages creative thinking and analytical skills to help students design effective marketing plans that resonate with audiences.

STAT 270 Research Skills and Business Statistics

This course introduces business students to foundational statistical and research skills that are essential for making data-driven decisions. The syllabus covers descriptive and inferential statistics, probability theory, hypothesis testing, and the fundamentals of regression analysis. Students gain an applied focus by interpreting real-world datasets to solve practical business problems and forecast organizational trends. The course provides hands-on experience with technology and software tools, such as Excel, to automate calculations and visualize data. By mastering these techniques, students develop the analytical rigor required to conduct independent research and support strategic planning.

ACCT 213 Introduction to Managerial & Cost Accounting

This course explores the specialized field of managerial accounting, highlighting its role in providing internal data for planning and control. Students learn to classify manufacturing costs, understand cost behavior, and apply various costing systems to different business models. The curriculum focuses on budgetary control, responsibility accounting, and the use of standard costs to measure organizational performance. Through incremental analysis, students learn how to evaluate different business alternatives to make informed production and pricing decisions. The course bridges the gap between financial recording and strategic internal management to ensure long-term operational efficiency.

BUS 202 Professional Business Writing

This course enhances the ability of students to communicate effectively in written English across a wide variety of professional contexts. Participants will gain intensive practice in drafting professional emails, memos, complex proposals, formal reports, and business letters. Through simulations and group activities, students refine their writing fluency, focusing on proper style, structure, and specialized vocabulary. The course emphasizes the importance of tailoring written content to diverse audiences to ensure clarity and achievement of objectives. Ultimately, the curriculum supports the development of professionals who can produce high-quality documentation for international firms.

ECON 203 Principles of Macroeconomics

This course explores the broader foundations of macroeconomics, focusing on national income, output, unemployment rates, and inflation. Students study the complex interactions between households, businesses, and governments and how these influence national economic health. The curriculum analyzes the implementation and impact of fiscal and monetary policies on economic stability, growth, and trade balances. Using economic models and graphical tools, students learn to interpret macroeconomic indicators and evaluate important policy decisions. The course provides a global perspective, helping students understand how domestic economic shifts are interconnected with global markets.

FIN 220 Foundations of Finance

This course introduces the fundamental principles of finance that are essential for any professional pursuing a successful career in business. Students will explore the financial environment, corporate performance analysis, capital budgeting, and the relationship between risk and return. The curriculum covers time-value-of-money concepts, providing the tools needed for the accurate valuation of assets like stocks and bonds. By connecting finance with economics and accounting, the course equips students with a holistic view of how value is created in firms. Practical exercises ensure that students can apply these tools to make sound investment and financing decisions within corporate settings.

HRMA 340 Human Resource Management

This course provides a comprehensive introduction to the field of HRM, covering core principles, functions, and modern industry practices. It is designed to give both HRM majors and general business students a foundational understanding of how people serve as strategic assets. The curriculum examines key areas such as recruitment, selection, training, performance appraisal, and the management of employee benefits. Students will discuss the evolving role of HR in fostering a positive culture and ensuring legal compliance within diverse workforces. The course emphasizes the strategic alignment of human capital with organizational goals to drive long-term success and engagement.

MIS 272 Introduction to AI & Business Analytics

This course introduces students to the essential principles of business analytics and the foundational concepts of AI in a business context. Students gain practical, hands-on experience in data handling, descriptive analytics, and the creation of reports for executive decisions. The curriculum explores various AI tools and machine learning applications to solve complex business problems and automate routine tasks. A significant emphasis is placed on data-driven decision-making and the critical importance of using technologies in an ethical manner. By the end of the course, students will understand how to leverage emerging technologies to gain a competitive advantage in the market.

ACCT 311 Intermediate Accounting I

This course is designed to provide students with a deep understanding of the conceptual framework and the practice of financial accounting. Building on the foundations laid in earlier courses, it focuses on the complexities of reporting and the application of professional judgment. Various items on the balance sheet, such as assets and receivables, are examined to understand the impact of different policy choices. Students learn to navigate the intricacies of revenue recognition and the valuation of inventory under international and local standards. The course prepares students for professional practice by emphasizing the accuracy and relevance of information provided to external users.

ACCT 314 Cost Accounting II

This course provides advanced knowledge in cost accounting by building upon the fundamental techniques introduced in previous studies. The focus is on sophisticated principles for identifying and analyzing cost components for strategic decision-making in complex settings. Students explore advanced topics such as activity-based costing, joint-product costing, and cost management in manufacturing and services.

The curriculum emphasizes the use of cost data for strategic planning, pricing strategies, and the evaluation of divisional performance. Practical applications ensure that students can design and implement cost management systems that support the efficiency of a business.

BUS 300 Advanced Business Communications

This course builds on basic writing skills by developing advanced communication competencies required for high-level professional environments. Students enhance their strategic writing and speaking abilities through tasks like crafting executive summaries and formal technical reports. Special emphasis is placed on cross-cultural communication, leadership messaging, and the art of negotiation within complex scenarios. The curriculum uses simulations to help students adapt their communication styles to different audiences, ensuring professional clarity. The course ultimately aims to cultivate autonomy, strategic thinking, and ethical awareness in all forms of organizational communication.

BUS 336 Operations Management

This course introduces the strategic and operational aspects of managing production processes in both manufacturing and service organizations. It covers essential topics such as process design, inventory control, quality management, supply chain logistics, and continuous improvement. Students explore how to achieve operational efficiency while maintaining strategic alignment with the company's broader market goals. The curriculum addresses modern challenges related to globalization, technological

integration, and the importance of environmental sustainability. Through case studies and hands-on projects, students develop the analytical skills needed to optimize complex operational workflows.

HRMA 341 Labor Market Skills for Business

This course provides students with the essential labor market skills and professional competencies required for success in business environments. It focuses on developing deep self-awareness, productive thinking patterns, and the effective management of personal time and mental energy. The curriculum covers emotional intelligence, leadership traits, and the interpersonal skills necessary for navigating diverse professional teams. Students are encouraged to explore entrepreneurship and the development of a strong professional brand to increase their employability. By the end of the term, participants will have a comprehensive toolkit for managing their career paths and contributing to their firms.

ACCT 315 Intermediate Accounting II

This course covers advanced accounting issues related to long-term liabilities, corporate structures, and the complexities of stockholders' equity. Students dive deep into the accounting for leases, pensions, and sophisticated income recognition methods required by reporting standards. The curriculum provides intensive training on the preparation of the Statement of Cash Flows and the correct presentation of disclosures. Emphasis is placed on the ethical implications of financial reporting and the importance of providing a fair view of a firm's health. By mastering these topics, students are prepared to handle the rigorous reporting requirements of large and publicly traded companies.

ACCT 320 Zakat & Tax Accounting

This course introduces the foundational concepts, legal principles, and practical applications of Zakat and Tax Accounting in Saudi Arabia. It focuses on ensuring full compliance with the regulatory framework and the specific standards provided by the authority (ZATCA). Students will develop the analytical skills necessary to determine Zakat base, calculate tax obligations, and accurately file various returns. The curriculum covers both the traditional religious foundations of Zakat and the technical requirements of the Saudi corporate tax system. Practical exercises allow students to navigate real-world scenarios, preparing them for roles in the Saudi financial and legal sectors.

BUS 306 Legal Environment of Business

This course introduces students to the Saudi legal framework governing business activities, focusing on commercial law and contract enforcement. The curriculum explores torts, agency relationships, intellectual property rights, and regulatory compliance requirements for Saudi enterprises. Students examine how legal issues and potential liabilities impact strategic business decisions and the overall risk management of a firm.

Through the analysis of real-world legal scenarios and case studies, students gain practical exposure to the judicial business processes. The course prepares future managers to operate ethically and legally within the local and international parameters of the Saudi market.

ACCT 411 Advanced Financial Accounting

This course explores complex accounting topics such as the management of branches, business combinations, and corporate mergers. Students learn the detailed procedures for preparing consolidated financial statements and the treatment for inter-company transactions. The curriculum also addresses contemporary accounting problems and emerging issues that face large-scale organizations in a global economy. Special attention is given to foreign currency translation and the financial reporting requirements for multinational entities in Saudi Arabia. By the end of the course, students will possess the advanced technical skills required to manage the records of complex business groups.

ACCT 412 Auditing I

This course introduces the auditing profession, focusing on legal requirements, international standards, and core principles of professional ethics. Students study the responsibilities and objectives of the auditor, learning how to plan and implement a systematic and effective audit process. The curriculum covers essential auditing techniques, the various types of audit reports, and the evaluation of internal control systems. Emphasis is placed on the importance of auditor independence and the role of the profession in maintaining the integrity of markets. Through theoretical study and practical examples, students gain a solid understanding of how to evaluate evidence to support an opinion.

ACCT 413 Auditing II

This course introduces the practical applications of external audit procedures, including the use of statistical sampling in complex environments. Students gain experience auditing in electronic data processing (EDP) environments, focusing on the risks associated with digital systems. The curriculum provides detailed procedures for auditing cycles such as revenue, purchases, payroll, liabilities, and owner's equity accounts. An overview of internal auditing is also provided, highlighting the differences between auditing practices in the private and public sectors. This course equips students with the advanced technical skills and practical knowledge needed to conduct comprehensive audits for firms.

BUS 430 Strategic Management

This capstone course prepares students to strategically manage organizations within competitive, volatile, and globalized business environments. It focuses on the continuous processes of environmental scanning, strategy formulation, implementation, and rigorous evaluation and control. Students learn to analyze internal strengths and external opportunities to develop strategic alternatives that align with stakeholder interests. The curriculum emphasizes high-level critical thinking, problem-solving, and the decision-making skills required for strategic leadership roles. Through comprehensive case analyses, students integrate knowledge from all business disciplines to create cohesive and sustainable strategies.

ACCT 490 Co-Op Training

This course provides students with supervised, hands-on field experience in professional settings, such as major international accounting firms. It enables students to apply theoretical principles and regulatory frameworks to execute real-world tasks and resolve practical challenges. Through 15 weeks of structured workplace exposure, students integrate classroom knowledge with professional practices in auditing and reporting. The program is specifically designed to develop technical analysis, professional communication, and ethical decision-making in a live setting. Students gain invaluable insights into workplace protocols and standards, building a bridge between academic studies and future careers.

ACCT 491 Senior Accounting Project

This course allows students to conduct an independent accounting research project, integrating knowledge gained throughout the entire program. Students identify a real-world or theoretical accounting problem and apply research methodologies to develop viable solutions or insights. The project strengthens critical thinking, analytical writing, and formal presentation skills under the supervision of a faculty member. The curriculum encourages students to explore specialized areas of interest, fostering deep expertise and a professional approach to issues. Completing this project serves as a demonstration of the student's readiness to enter the professional field or pursue graduate studies.

ACCT 321 Accounting for Governmental & Not-for-Profit Organizations

This course explores the unique accounting requirements for the public sector, focusing on the public budget and its various classifications. Students study the governmental accounting system and its specific application within the regulatory context of the Kingdom of Saudi Arabia. The curriculum also covers the accounting systems used by non-profit organizations, highlighting the differences from commercial accounting. Emphasis is placed on transparency, accountability, and the reporting of public

funds to ensure they are used according to legal mandates. By the end of the course, students will understand the basics of government accounting both generally and within the Saudi framework.

ACCT 415 Accounting Information Systems

This course deepens students' understanding of AIS by exploring its vital role in driving business value and improving operational efficiency. It examines the connections between AIS, organizational processes, and the internal controls necessary to safeguard a firm's data assets. Students build proficiency in data analytics, learning how to transform financial data into actionable insights for management and stakeholders. The curriculum covers the design and implementation of systems that support various business cycles, from procurement to financial reporting. Practical projects allow students to work with modern software tools, preparing them to manage the digital infrastructure of modern firms.

ACCT 420 Tax Accounting 2

This advanced course provides an in-depth exploration of the legal and technical aspects of tax accounting under the laws of Saudi Arabia. It focuses on the complex procedures for determining taxable income and calculating liabilities for both direct and indirect taxes like VAT. Students learn to prepare and file sophisticated returns while ensuring full compliance with the mandates of the Saudi authority (ZATCA). The curriculum emphasizes the analysis of regulatory updates, comparative taxation systems, and the ethical considerations in tax practice. By mastering these advanced topics, students are prepared to provide expert advice and manage compliance for large-scale corporations.

ACCT 421 Managerial Accounting II

This course introduces the managerial accounting system as a specialized branch dedicated to supporting internal management decision functions. It covers the processes of determining, measuring, and analyzing financial and non-financial information to assist in performance evaluation. Students learn how to communicate complex data to leadership to support effective decision-making and the strategic control of the firm. The curriculum emphasizes tools like balanced scorecards, variance analysis, and strategic cost management to drive organizational success. By the end of the term, students will be able to design internal reporting systems that improve efficiency and align with objectives.