



Bachelor of

Accounting and Finance

Y	Course Code	Course Title	Pre-requisites	Credit Hours	Course Code	Course Title	Pre-requisites	Credit Hours
FIRST YEAR	Semester 1				Semester 2			
	ARAB 101	Arabic I		3	ARAB 102	Arabic II	ARAB 101	3
	ENG 101	English I		3	ENG 102	English II	ENG 101	3
	ISLS 101	Islamic Studies I		3	ISLS 102	Islamic Studies II	ISLS 101	3
	MATH 100	Mathematics I		3	STAT 101	General Statistics	MATH 100	3
	GEE XXX	General Education Elective		3	ENG 103	Public Speaking	ENG 101	3
	MIS 151	Fundamentals of Information Technology		3	MAN 121	Fundamentals of Management	ENG 101	3
	Total Credit Hours			18	Total Credit Hours			18
SECOND YEAR	Semester 3				Semester 4			
	ACC 241	Introduction to Financial Accounting	MATH 100	3	FIN 240	Financial Management	ACC 241	3
	MKT 231	Introduction to Marketing		3	ACC 242	Managerial Accounting	ACC 241	3
	MAN 221	Human Resource Management	MAN 121	3	MAN 223	Organizational Behavior	MAN 221	3
	ECO 221	Micro Economics	MAN 121 STAT 101	3	ECO 222	Macro Economics	ECO 221	3
	BUS 222	Quantitative Analysis for Business	STAT 101	3	MAN 222	Operations Management	MAN 121 BUS 222	3
	GEE XXX	General Education Elective		3	BUS 223	Research Methodology		3
	Total Credit Hours			18	Total Credit Hours			18
THIRD YEAR	Semester 5				Semester 6			
	ACC 344	Intermediate Accounting I	ACC 241	3	ACC 346	Intermediate Accounting II	ACC 344	3
	ACC 343	Accounting Information Systems	ACC 241	3	MAN 324	Strategic Management	MAN 121	3
	ACC 342	Auditing	ACC 241	3	ACC 345	Cost Accounting	ACC 241	3
	FIN 341	Corporate Finance	FIN 240	3	FIN 342	Financial Institutions	FIN 341	3
	BUS 322	Business Law		3	ACC 442	Fraud Examination	ACC 342	3
	ACC/FINXXX	Major Elective		3	ACC/FINXXX	Major Elective		3
	Total Credit Hours			18	Total Credit Hours			18
FORTH YEAR	Semester 7				Semester 8			
	FIN 443	Investment Management	FIN 341	3	FIN 430	Co-op Project	FIN 444 ACC 442	6
	FIN 444	International Financial Management	FIN 341	3				
	BUS 425	Entrepreneurship	MKT 231	3				
	FIN 445	Islamic Finance	FIN 240	3				
	ACC/FINXXX	Major Elective		3				
	ACC/FINXXX	Major Elective		3				
	Total Credit Hours			18	Total Credit Hours			6

Major Electives

Course Code	Course Title	Credit Hours
FIN 343	Financial Statement Analysis	3
ECO 321	GCC Economies	3
FIN 345	Taxation	3
ACC 443	Advanced Cost Accounting	3
FIN 441	Risk Management	3
FIN 442	Money and Banking	3
FIN 446	Capital Budgeting	3
ACC 444	Financial Reporting	3
MIS 355	E_Business	3

General Education Electives (Free Electives)

Course Code	Course Title	Credit Hours
PSY 101	Introduction to Psychology	3
SCO 101	Introduction to Sociology	3
EI 101	Emotional Intelligence	3
ENG 204	Critical Thinking	3
ETH 101	Social Ethics	3
HPY 102	Public Health	3
GD 286	Photography I	3
NPS 101	Negotiation and Problem Solving	3
BUS 101	Essentials of Business	3
BUS 121	Introduction to Business	3
SPD 101	Soft Skills and Personality Development	3
PHIL 101	Philosophy-Morality and Business	3
GED 100	Introduction of Design Software	3
ISLS 105	Islamic History	3
MKT 333	Public Relations	3

Course description		
Course Code	Course Title	Course description
ACC 241	Introduction to Financial Accounting	This course introduces the basic principles of accounting, various types of businesses, accounting transactions and financial statements for a small retail business.
MAN 221	Human Resource Management	HM covers fundamentals of human resource management, employment planning, recruiting, selection procedures, orientation and socializing, training, employee development, evaluation and assessment of performance of employees.
ECO 221	Microeconomics	This course covers the basic principles of economics, theories of demand, price demand relationships, price elasticity of demand, pricing strategies, capital and financial markets, profit maximization, perfect competition, theory of production and costs and fundamentals of cost analysis.
MKT 231	Introduction to Marketing	This course is a basic course in marketing covering the fundamental concepts of marketing, the dynamics involved, the marketing environment, consumer behavior, segmentation and standardization, distribution channels, promotion techniques, pricing, e-Marketing, and ideas on marketing research methods.
BUS 222	Quantitative Analysis for Business	This course covers quantitative methods used for industrial and business management such as linear programming, transportation and assignment models decision theory models, queuing analysis, inventory control, models, and solutions for practical case study problems.
ECO 222	Macroeconomics	This course covers the basic principles of economics, theories of demand, price demand relationships, price elasticity of demand, pricing strategies, capital and financial markets, profit maximization, perfect competition, theory of production and costs and fundamentals of cost analysis.
MAN 222	Operations Management	This course provides students with concepts, techniques and tools to design, analyze, and improve core operational capabilities, and apply them to a broad range of application domains and industries.
BUS 223	Research Methodology	This course is designed to give students guidance on how to carry out research projects, and introduce the core concepts, methods, and values involved in doing the research. It covers methods used by expert researchers in business world, the philosophical issues and ethical controversies the researchers face. It also covers formulation of research questions, research methods in business and management influenced by social sciences.
FIN 240	Financial Management	This course covers the basic principles of finance that includes time value of money, relevant cash flows, financial ratio analysis, risk and return, capital budgeting techniques, and working capital management.
MAN 223	Organizational Behavior	Organizational behaviour is a wide subject concerning the role of organizations in the society. The course covers topics such as power and politics, models of organizations, leadership and creativity, strategic management of human resources, motivational theories.
ACC 242	Managerial Accounting	This course offers a comprehensive basic knowledge of financial and managerial accounting in various business environments. In addition to this, other topics covered are: cost concepts, job- order costing and process costing, cost behavior, analysis and usage, cost - volume - profit relationships, variable costing as a tool for management.
ACC342	Auditing	The course covers topics like auditing and accounting, demand for audit and other assurance services, CPA profession, types of auditors, audit reports, legal liability, audit evidence, materiality and risk.
BUS 322	Business Law	An overview of the basic law and-ilasa principles of court organization and a survey of tort law as applied to both FSM and the Saudi government is provided. The business laws and guidelines for doing business in Saudi Arabia are covered in detail too.
FIN 341	Corporate finance	Role of corporations, financial managers and financial markets in the financial decision making process, finance and the financial manager, corporate governance,

		calculation of present values, risk, return, and the opportunity cost of capital, capital budgeting and risk, and project analysis.
ACC 343	Accounting Information Systems	Introduction to utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications with primary emphasis on a general ledger package (QuickBooks). Develops further skills in maintaining accounting records, provides in-depth exposure to accounts receivable/accounts payable, payroll and inventory modules.
ACC 344	Intermediate Accounting 1	This course offers the first introduction of financial accounting and accounting standards. It covers conceptual framework underlying financial accounting, generally accepted accounting principles, the accounting information system, Qualitative characteristics of accounting information, income statement and related information, balance sheet and statement of cash flows, disclosure techniques for the balance sheet.
ACC 345	Cost accounting	This course offers fundamental ideas about cost accounting and the profession of an accountant in an organization. It covers topics like: value chains, professional ethics, cost terms and purposes, inventories, Cost-Volume-Profit Analysis, CVP analysis and job costing, Activity-Based Costing and Activity-Based Management, under-costs and over-costs, Master Budget and Responsibility Accounting, controllability and responsibility accounting, human aspects of budgeting.
ACC 346	Intermediate Accounting II	The course covers the basic principles intermediate accounting, cash and receivables, reporting of cash, valuation of inventories: a cost-based approach, accounting problems under various scenarios, acquisition and disposition of property, plant, and equipment, intangible assets, accounting for income taxes.
FIN 342	Financial Institutions	This course presents the basic principles of financial markets and institutions. It also covers changing interest rates, risk and term structures, fundamental of international financing, stock markets, banking and management of banking institutions, Hedging with Financial Derivatives and regulations.
MAN324	Strategic management	This course focuses on identifying and understanding the means of superior organizational performance. Establishment of strategic vision, mission, objectives; theoretical concepts and frameworks required for analyzing external and internal environment of a firm, techniques of formulating and executing different types of strategies are discussed fittingly supported with the help of recent case studies and data from Saudi Arabian industrial and business firms. Strategic issues are examined from the corporate and managerial perspectives. Formulating effective strategies and developing necessary resources and capabilities to achieve sustainable competitive advantage in a global and volatile competitive environment are discussed, too.
ACC442	Fraud Examination	This course explores the various forms of fraud, who commits fraud, why and how they commit fraud, how to prevent fraud, how to perform fraud investigations and what legal courses of action exist. The course has the broader objective of contributing to the professional development of students, which includes increasing competencies in both written and oral communication, professional demeanor, problem solving/decision making, strategic/critical thinking, and interaction and leadership skills.
FIN 443	Investment management	This course introduces the basic principles of investment, financial markets and institutions. It also covers portfolio theory, market efficiency, behavioural finance, fixed-income securities, options, futures and real estate investments.
FIN 444	International Financial Management	International financial management course is designed to introduce the world economics and its characteristics to the students. The course covers exchange rates, foreign exchange market, currency markets and options, operating and translation exposure and long term financing.
BUS 425	Entrepreneurship	This course provides the foundation course for the start-up business owner, or a business owner or manager. The basic principles associated with owning and operating a startup or on-going business, business plan development, buying and selling a business are covered. The financial and accounting terms,

		communication skills and running a business in accordance with legal requirements.
FIN 445	Islamic finance	This course covers the principles behind Islamic finance; the relationship between Islamic and conventional financing; Islamic contract law; financial instruments in Islamic banking; financial accounting for Islamic banking products; Islamic asset and fund management; Islamic bonds and Islamic insurance.
MKT 430	COOP PROJECT	The cooperative training program aims to achieve the highest degree of coordination between what the student studies in the field of specialization and what is required and used in the actual labor market in order to keep pace with the vision of the Kingdom of Saudi Arabia 2030, where the college is moving towards achieving its goals in the field of education and participation in building an effective society by providing appropriate education and building Qualified cadres for the labor market.

Course Description توصيف المقرر	Credit Hours عدد الوحدات	Course Number رمز المقرر	Course Name اسم المقرر
يتناول في النحو عدة مواضيع منها :أقسام الكلمة و الاسم وأقسامه والمعرب والمبني من الأسماء وعلامات الإعراب الأصلية والفرعية في الاسماء، كما يتناول من مرفوعات الأسماء (المبتدأ، الخبر، وكان وأخواتها، وإن وأخواتها، والفاعل ونائب الفاعل)، ومن منصوبات الأسماء(المفعول به، والظرف، والحال، المنادي) ومن مجرورات الأسماء (المجرور بحرف الجر و المجرور بالإضافة) والفعل وأنواعه (الفعل من حيث الزمن، الفعل من حيث البنية (معتل، صحيح)، الفعل من حيث تصرفه (جامد، متصرف)و الفعل من حيث معموله (اللازم، المتعدي) والفعل المعرب، الفعل المبني والماضي وأحوال بئاته، الأمر وأحوال بئاته، المضارع وأحوال بئاته والأفعال الخمسة وإعرابها، والصرف، والإملاء.	3	ARAB 101	Arabic 101
يناول عناصر بناء النص: النص المنطوق والنص المقروء عناصر بناء النص: (اللفظة، الجملة، الفقرة، أدوات الربط) والكتابة الموضوعية الإدارية منها (التقرير، الرسالة الإدارية، والمحضر والسيرة الذاتية) أنواع الكتابة الفنية ومنها (المقال، والخاطرة، القصة، المسرحية الكتابة والبحث وعلامات التقييم وجماليات النص (البلاغة)علم البيان: (التشبيه، الاستعارة التصريحية، الاستعارة المكنية) ومن علم البديع: (الطباق، والجناس).	3	ARAB 102	Arabic 102
يتطرق هذا المنهج الى الفكرة الأساسية والمفهوم الأساسي للعقيدة وتثبيت أركان الإيمان والعبادة ومفهومها في الاسلام، ونتيجة التفريط بالعبادة.	3	ISLS 101	Islamic studies 1
تعريف الطالب بالنظم الإسلامية ببيان خصائصها العامة وأسسها ومبادئها، والتركيز على نظام الأسرة والنظام الاجتماعي في الإسلام	3	ISLS 102	Islamic studies 2
This course basically refreshing the students with what they have studies and introduces them to the advanced mathematical concepts of function ,areas ,limits and their applications which are commonly used in economics and business .Materials in this course will emphasize on three topics ,linear ,differential ,and integral functions	3	MATH100	Mathematics1
This course is intended for students who plan to study calculus or plan to attend a college with a mathematics requirement .In this course students will review mathematical fundamentals ,and several types of functions including polynomial ,rational functions ,exponential functions ,and logarithms .Part of the class will be devoted to trigonometry .In preparation for calculus ,students will be exposed to limits ,continuity .Students should expect daily assignments ,activities ,tests ,projects ,and quizzes consisting of short-answer questions and calculation.	0	MATH 001	Precalculus
This course focuses on the fundamental concepts of differential calculus .Topics include the concepts of limit and continuity; rates of change; basic differentiation rules; derivatives of algebraic and transcendental functions; applied optimization problems; implicit differentiation and related rates; the Mean Value Theorem; linear approximations; curve sketching; simple differential equations; integration; simple parametric equations and polar coordinates.	4	MATH 101	Calculus 1
This course covers the fundamental concepts of integral calculus. Topics include anti differentiation; the definite integral; the Fundamental Theorem of Calculus, areas and volumes; integration techniques; improper integrals; applications of the integral; linear differential equations and applications; sequences and series; polynomial approximations; Taylor series and power series; calculus with parametric curves and polar coordinates	4	MATH 102	Calculus II
This course covers the calculus of several variables and is the third calculus course in three course sequence. Topics include functions of several variable, partial derivatives, multiple integrals, solid analytic geometry, vector valued functions, line and surface integrals. Upon completion, students should be able to solve problems involving vectors and functions of several variables.	4	MATH 207	Calculus III
This module is the basis of Mathematics for Computer Science .It is to study the logical and algebraic relationships between discrete objects .This course cultivates clear thinking and creative problem solving by developing student’s mathematical maturity in several core areas; logic and proofs ,sets ,functions , sequences and summations ,relations ,counting techniques and Inductive proofs .It is important in the science ,where it has increasing application in many areas ,an exemplar of which is the understanding of DNA sequences in molecular biology.	3	MATH 212	Discrete Math
Basic concepts - First-order differential equations - Existences and Uniqueness for initial – boundary value problems - Separable variables - Homogeneous equations - Exact equations .Linear equations - Equations of Bernoulli - Ricatti .Substitutions - Picard's methods - Linear differential equations of higher-order - Homogeneous equations with constant coefficients ,Method of undetermined coefficients ,Method of variation of parameters .Differential equations with variable coefficients ,Cauchy-Euler equations - Laplace Transform - Applications of Laplace transform to solve ordinary differential equations.	3	MATH 204	Differential equation
systems of Linear Equations .Gauss-Jordan Elimination Method .Matrix Algebra .The Inverse of a Matrix . Determinants .Cramer’s Rule .Vector Spaces and Subspaces .Euclidean Spaces .Linear Transformations .The Kernel and The Range of a Linear Transformation .Spanning Sets .Independent Sets .Bases .Dimension .Eigen values and Eigenvectors	3	MATH 241	Linear Algebra
This course aims to give the students an understanding of statistics and learn commonly used statistical techniques .Topics include collecting data ,graphical presentation and tabulation ,measures of central tendency ,measures of dispersion ,elementary probability ,probability distributions ,variance and expected value ,meaning of the various kinds of random variables (discrete& continuous .(The course presents an example for discrete random variable (the binomial random variable) and an example for the continuous random variable (the normal random variable)	3	STAT 101	General statistics
This course aims to explore the theory of probability .Topics include Descriptive statistics ,Laws of probability ,Discrete Distributions ,Continuous Distributions ,Normal approximation to Binomial distribution	3	STAT 102	Probability theory

and jointly distributed random variables ,Sampling distributions and the Central Limit Theorem ,Estimation and hypothesis testing for one-sample ,two-sample and matched pairs data ,Chi-square test for association Correlation and regression.			
<p>This course aims to give the stochastic processes and some important applications of this subject in real life. By the end of this course students will know the importance of statistics in our life since all present decisions depend on the analysis of statistical data and also the prediction of future states depends on the statistical tests</p> <p>Markov chains is one of the most important tools for prediction of the future behaviors of has been studied with some models; weather model ,The Ehrenfest model ,Companies profit and loss in the future.</p>	3	STAT 250	Applied probability and random processes
The course covers physical quantities and dimensional analysis, vectors, motion in one dimension, motion in a plane, Newton's laws, friction, work and energy, impulse, momentum, collisions, and rotational motion	4	PHYS 101	General Physics I
This course contains the basic concepts and principles of Electric charge, Electric Force, Electric Field, Gauss' Law, Electric potential, Electrostatic Energy and capacitance, Electric current and Electric Circuits. Magnetic force, Electro-magnetic induction	4	PHYS 102	General Physics II
<p>The course aims to introduce students to basic knowledge and principle in chemistry.</p> <ul style="list-style-type: none"> Classify the matter and define its physical and chemical properties. Write and read the chemical formula for compounds. Define subatomic parts of the atom. Discriminate between atomic number and mass number. Define atomic and electronic structure of the elements. Write and balance the chemical equations. Make calculation from chemical equations (mole-mole ,mole-mass ,mass-mass ,(theoretical and percentage yield ,and solubility product constant. Identify physical properties of solutions ,factors affect solubility ,and measure its concentration (molarity) Discriminate the type of chemical bonding. Define strong ,weak acid & base and calculate the PH of the solution. Able to nomenclature ,classify organic compounds and discriminate between aromatic and nonaromatic compounds. 	4	CHEM101	General Chemistry