

## Courses Description

**ACCT ๐๐๔                      Accounting in Global Business Environment                      ๓(๓+๐)**

The course focuses on global accounting practices. Topics include accounting diversity, harmonization of financial reporting and auditing, International Financial Reporting Standards IFRS, foreign currency transactions, foreign business combination, translation of foreign currency financial statements, transfer pricing, and an international perspective of auditing and corporate governance.

**ACCT ๐๑๐                      Advanced studies in financial reporting                      ๓(๓+๐)**

The course encompasses basic accounting studies bearing on the factors affecting the process of financial reporting, in addition to some accounting issues such as earning management, off-balance-sheet financing. The course also includes accounting studies concerning earning quality, comprehensive income, and earning volatility.

**ACCT ๐๒๑                      Accounting studies in capital markets                      ๓(๓+๐)**

The course objective is to study the relationship between accounting information and share prices through the basic accounting studies in capital markets. The most important topics that are studied in the course are price-earning association, information content of accounting numbers, and earning response coefficient.

**ACCT ๐๒๗                      Strategies of cost management                      ๓(๓+๐)**

This course is designed for state-of-the-art thinking on all of the advanced topics in cost and managerial accounting. It aims at helping to understand how to use cost management tools for influencing the cost data to adopt with the requirements of different strategies used by different organizations. These strategies are cost leadership strategy, product differential strategy, and operational strategy. It is also useful to understand how to use the output of cost management tools in the area of strategic performance management.

**ACCT ๐๒๔                      Advances Studies in Managerial Accounting                      ๒(๒+๐)**

The course represents advances studies in managerial accounting and its strategic orientations. The course focuses on topics and cases related to organizations' management needs of quantitative and qualitative information aiming in planning, control, and decision making. The course provides topics such as advanced analysis for variances, performance evaluation, managerial control systems, transfer pricing, investment decisions, and value chains.

**ACCT ๐๒๘                      Studies in Zakat and Tax                      ๓(๓+๐)**

The course concentrates on the principles of Zakat and Tax accounting for business enterprises, and the rationale for differences between accounting income and Zakat and tax income.

**ACCT ٥٣٥                      Financial Reporting for Not for Profit Organizations ٢(٢+١)**

The course provides the definition of fund and concepts of accounting and financial reporting for not-for-profit organizations. The course also provides financial aspects of those organizations and differences between reporting standards for not-for-profit organization and those for private sector. In addition, the course deals with accounting issue regarding audit control in those organizations, concentrating on Saudi government accounting and standards.

**ACCT ٥٤٠                      Studies in auditing and professional services                      ٣(٣+٠)**

This course covers some studies on auditing theory, practice, and procedure as they are applied to the problems of typical financial audits, special investigations, and assurance services.

**ACCT ٥٤٢                      Accounting Information and Risk Management                      ٢(٢+٠)**

The purpose of this course is to build students' knowledge and skills to produce accounting information supporting the process of risk appraisal and management and reporting on risks in annual reporting. During the course, students deal with risk managements devices in accounting and auditing.

**ACCT ٥٤٥                      Accounting Information and Business Valuation                      ٢(٢+٠)**

The provides studying of approaches and techniques for determining fair value of business units, equities, debts, financial and non-financial assets, and investments. The course focuses on the role of accounting information in business valuation context.

**ACCT ٥٥٦                      Internal Auditing and Corporate Governance                      ٢(٢+٠)**

The purpose of this course is to study internal auditing from international and national perspectives, the role of internal auditor including adding value and enhancing internal control, and the role within corporate governance context especially the process of reporting to outsiders and insiders regarding performance, control, and compliance.

**ACCT ٥٥٧                      Accounting Information Technology  
٢(٢+٠)**

The course purposes to learn how to strategically plan to information technology, how to computerize accounting information system, and providing learning concerning positive and negative effects of accounting information systems technology.

**ACCT ๑๑๑                      Research project in Accounting                      ๓(๓+๐)**

Project is to be prepared by the student on one of the recent accounting research topics covering the basic accounting research elements. During the course, the student studies basics of accounting research and decides on the approach to be used for preparing the project under supervision of one the department faculty.

**FIN ๑๐๑                      Corporate Finance                      ๓(๓+๐)**

This course serves as an Introduction to the basic concepts of corporate finance. The topics covered by this course include financial markets and instruments, time value of money, risk and return, financial statements and their analysis, security valuation. Other topics that will be introduced to students in this course include project analysis, capital budgeting, capital structure, and dividend policy.

**QUA ๑๐๒ Business Statistics                      ๓(๓ +๐)**

The course starts with a very brief review of the bases such as descriptive statistics, probability and random variables. The main part of the course is devoted to sampling, estimation, hypothesis testing, linear correlation, simple regression, multiple regression, and analysis of variance. The presentation relies upon computer software for most of the needed calculations.

**ECON ๑๐๓ Managerial Economics                      ๓(๓ +๐)**

The course covers the following topics: an introduction to economic relations, optimization techniques, demand theory and elasticities, estimation of demand functions, production functions and their estimation, cost functions for the short and long run and their estimation, linear programming, pricing practices, investment decisions, risk analysis, the role of government in business decisions, and some macroeconomic relations relevant to business decisions. (Pre-requisite, Econ ๑๒๑ or equivalent)

**BA ๑๒๑                      Financial Management                      ๓(+๐)**

Introduction to tools of financial management in modern corporation. Topics include financial statement analysis and tools of planning and control, valuation, risk-return tradeoff, capital investment analysis, working capital management, long-term financing, dividends, and additional topics in financial management. The course will also involve the use of case problems.

**BA ๑๑๑                      Organizational Behavior                      ๓(๓ +๐)**

The purpose of this course is to introduce the students to advanced behavioral concepts and theories, and to develop their analytical skills in diagnosing, analyzing and solving behavioral problems in work situations. The course consists of three main parts: at the individual level the course focuses on the individual motivation, attitude, satisfaction, abilities and individual differences; at the group level the course focuses on such issues as group dynamics, leadership, conflict and communication; at the organizational level, the course focuses on organizational structure, organizational environment, organizational change and organizational development. In addition to presenting concepts and theories, experiential learning is emphasized through the use of exercise and analysis of cases.

**BA ๐๐๑    International Business Management    ๓(๓ + ๐)**

This course is divided into two parts. The first part provides the students with an intensive study of changing economic, political, and cultural environment in which the business conducts its affairs internationally. The second part of the course encompasses the specific problems with which international businessman must deal, such as marketing, community relationships, organization, financial management, operating policies, and the ways in which these problems may be approached.

**BA ๐๖๑    Management Information Systems    ๓(๓ + ๐)**

This course focuses on how to use and manage a variety of information technologies to revitalize business processes, improve managerial decision making, and gain competitive advantage. Thus this course demonstrates how the information technologies can give a business strategic technology platform that supports electronic commerce and enterprise collaboration among the internetworked enterprises in today's global business environment. Topics include organizational and technical foundations of information systems, information support systems, developing information systems, and managing information systems.

**BA ๐๙๗    Strategic Management    ๓(๓ + ๐)**

The primary objective of this course is to help students to develop a perspective of the top manager's functions and responsibilities from a conceptual as well as an operating standpoint. The focus of the course is on strategy formulation and implementation in business firms. The case method is the predominant mode of instruction. Cases are drawn from firms of various sizes and industries (Prerequisite BA ๐๕๑).