

## Program Courses

### First: Required courses for all Majors (Research Skills and Statistical Analysis)

Code	Course	Units
BA 601	Theory Development in Business Administration	3
BA 698	Seminar in Advanced Research Design	3
ECON 606	Advanced Economic Analysis	3
QUA 608	Advanced Business Statistics (Management & Marketing majors)	3
ECON 608	Econometrics (Finance & Accounting majors)	
QUA 609	Applied Multivariate Analysis (Management & Marketing majors)	3
ECON 609	Financial Econometrics (Finance & Accounting majors)	
MGT 699	Thesis Proposal Preparation in Management	
MKT 699	Thesis Proposal Preparation in Marketing	
FIN 699	Thesis Proposal Preparation in Finance	1
ACCT 699	Thesis Proposal Preparation in Accounting	
<b>Total</b>		<b>16</b>

### Required Courses for Accounting Majors:

Code	Course	Units
ACCT 611	Development of Accounting Thoughts	3
ACCT 613	Managerial Accounting Seminar	3
ACCT 614	Contemporary Issues in Auditing and Assurance Services	3
ACCT 616	Contemporary Issues in Financial Accounting	3
ACCT 630	Contemporary Issues in Accounting for Zakat and Tax	3
<b>Total Units</b>		<b>15</b>

**Elective Courses for Accounting Majors:**

<b>Code</b>	<b>Course</b>	<b>Units</b>
ACCT 618	Accounting Information Systems	3
FIN 614	Seminar in Corporate Finance	3
FIN 616	Seminar in Investment	3
FIN 620	Asset Valuation	3
MGT 622	Corporate Governance	3
BA 661	Measurement Theory and Method	3
QUA 609	Applied Multivariate Analysis	3

**Model Schedule for Accounting Majors**

	<b>Level (1)</b>	<b>Units</b>		<b>Level (2)</b>	<b>Units</b>
BA 601	Theory Development in Business Administration	3	ACCT 611	Development of Accounting Thoughts	3
ECON 606	Advanced Economic Analysis	3	ACCT 613	Managerial Accounting Seminar	3
ECON 608	Econometrics	3	ECON 609	Financial Econometrics	3
	<b>Total</b>	<b>9</b>		<b>Total</b>	<b>9</b>

	Level (3)	Units		Level (4)	Units
ACCT 614	Contemporary Issues in Auditing and Assurance Services	3	ACCT 630	Contemporary Issues in Accounting for Zakat and Tax	3
ACCT 616	Contemporary Issues in Financial Accounting	3	BA 698	Seminar in Advanced Research Design	3
-	Elective Course (1)	3	-	Elective Course (2)	3
-	-	-	ACCT 699	Thesis Proposal Preparation	1
<b>Total</b>		<b>9</b>	<b>Total</b>		<b>10</b>

	Level (5)	Units		Units
COM 700	Comprehensive Exam		ACCT 700	Thesis
				12

<b>Total Program Units</b>	<b>(37) Units + (12) Units for Dissertation</b>
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ACCT 618	Accounting Information Systems	3
FIN 614	Seminar in Corporate Finance	3
FIN 616	Seminar in Investment	3
FIN 620	Asset Valuation	3
MGT 616	Seminar in Strategic Management	3

MGT 622	Corporate Governance	3
BA 661	Measurement Theory and Method	3
QUA 611	Applied Nonparametric Statistics	3

**Courses Managed by the Council of Graduate Programs in Business**

<b>BA 601</b>	<b>Theory Development in Business Administration</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
			<b>BA 598</b>
<p>The effective use of epistemology in generating, defending and clarifying logically rigorous arguments is explored. Students from the diverse business disciplines will examine the processes which have guided theory development and theory testing. Attention will focus on what criteria are used to assess the adequacy of explanations and useful theories. Topics include philosophy of science, finding and formulating research problems and questions, literature reviews and searches, basic concepts in measurement, sampling, and qualitative and quantitative research methods and designs. During the course, each student is expected to prepare a research proposal/literature review.</p>			

<b>BA 661</b>	<b>Measurement Theory and Method</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
			<b>QUA 608 or ECON 608</b>
<p>This course is designed to provide theoretical and methodological issues in social science measurement. The basics of measurement including Classical Test Theory, Reliability, Validity, and Item Response Theory are covered. Measurement analysis such as Exploratory and Confirmatory Factor analysis are included as well. Students are to model measurement error using Structural Equation Modeling with mediation and moderation effects. This course relies on a broad use of statistical packages such as SPSS, AMOS, LISREL, and EQS.</p>			

<b>BA 698</b>	<b>Seminar in Advanced Research Design</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
			<b>BA 601</b>
<p>This course discusses advanced research techniques and designs and their applications to business problems, and contributes to developing the student's skills in preparing the dissertation proposal. The course objectives include developing the student's ability to: 1) acquire advanced research techniques in business administration, 2) identify a research area of interest, 3) conduct a literature review, 4) form research questions and operational hypotheses, 5) develop a research design, and 6) delineate a data analysis and interpretation plan.</p>			

### **Accounting Department Courses**

<b>ACCT 611</b>	<b>Development of Accounting Thoughts</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
			<b>ACCT 510</b>
<p>The course covers in-depth studies in the philosophy of science in accounting. The course analytically studies the history of accounting, the stages of its thought development, philosophies and approaches of theorizing in accounting such as the positive approach, the normative approach, and the contemporary approach, along with their underlying presuppositions. The course also covers contemporary and debatable topics related to, for example, models proposed for reporting performance of an entity, and other related debatable topics.</p>			

<b>ACCT 613</b>	<b>Managerial Accounting Seminar</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course introduces students to a variety of advanced studies related to the issue of assessing the production of accounting information for the purpose of planning, control, and decision-making. It provides students with an in-depth profile of current research trends in different areas related to, for example, the production and use of management accounting information, the impact of the</p>			

technological developments and changes in modern manufacturing environment on managerial accounting.

<b>ACCT 614</b>	<b>Contemporary Issues in Auditing and Assurance Services</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course covers current trends and future directions in auditing and assurance research from the perspective of both auditors and their clients. It provides students with in-depth professional and theoretical studies including, for example, the nature of auditing and assurance services, the audit profession regulation, the behavioral and economic dimensions of the profession, and other related contemporary issues such as fraud and the efficiency of internal control systems.</p>			

<b>ACCT 616</b>	<b>Contemporary Issues in Financial Accounting</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course covers a variety of contemporary issues in financial accounting research, including topics related to, for example, the agency and contracting theory, the accounting policy choice, quality of financial reporting and earnings quality, information content of earnings and its components, the pricing of accounting information and related capital market research, the economic consequences of new accounting regulations, and other related contemporary issues.</p>			

<b>ACCT 618</b>	<b>Accounting Information Systems</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course introduces advanced analytical studies related to the design and management of accounting information systems. The course focuses on the new research trends in a wide range of topics including, for example, (i) planning, analysis, development, design, and documentation of accounting information systems, (ii) accounting problems associated with information technology, (iii) the protection, security and control of accounting information, (iv) design and management of</p>			

accounting database, and (v) auditing of accounting information systems.

<b>ACCT 630</b>	<b>Contemporary Issues in Accounting for Zakat and Tax</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course provides in-depth theoretical and practical studies of accounting problems related to Zakat and Tax. It covers issues related to the concept, goals, and the economic and social impacts of the Zakat and Tax. The course also considers, by means of analysis and evaluation, a variety of topics including, for example, funds subject to Zakat and Tax, Zakat nisab, Taxable income, Zakat and Tax rates, Zakat and Tax collection methods, Zakat and Tax guarantees, channels of spending Zakat and Tax, and Zakat and Tax applications in KSA.</p>			

<b>ACCT 699</b>	<b>Thesis Proposal Preparation</b>	<b>1 (1+0)</b>	<b>Corequisite</b>
			<b>BA 698</b>
<p>The proposal course is offered during the student's fourth term of study. It is a corequisite with BA 698, Seminar in Advanced Research Design. This course is designed to provide a forum to help students develop their dissertation proposal. The outcome of these two courses, is the first draft of the Doctoral Research Proposal.</p>			

**Management Department Courses**

<b>MGT 616</b>	<b>Seminar in Strategic Management</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course discusses the process of strategic management in large complex organizations and focuses on the structuring of strategic management and control process. Research is reviewed with regard to corporate objectives, evaluation of corporate strengths and weaknesses, the design of corporate planning systems, and corporate modeling. Management will be evaluated, including study of environmental scanning and incorporation of critical external factors in the planning process. Also, emphasis is placed on implementation of strategy and the mechanics of planning and control.</p>			

<b>MGT 622</b>	<b>Corporate Governance</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>Every business activity is affected by the issues of corporate governance and social responsibility. This course will examine how modern corporations are governed and to whom they should be responsible. The course will discuss the effects of legislation on corporate governance and examines both best practices and some of the high profile examples of companies that have been criticized because of poor corporate governance and lax policies that do not protect the interest of employees, customers, and the firms brand value. Consideration is also given to international comparisons of corporate governance structures and legal issues arising in contests for corporate control.</p>			



**Finance Department Courses**

<b>FIN 614</b>	<b>Seminar in Corporate Finance</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course aims at introducing the students to academic research in corporate finance. The emphasis is on theoretical research that studies the firm's choice of its capital structure and dividend policy in settings characterized by moral hazard and asymmetric information. Other areas covered in this course include, corporate control contests, mergers and acquisitions, initial public offerings, financial distress, and security design. The student analyzes and evaluates research studies conducted in this field.</p>			

<b>FIN 616</b>	<b>Seminar in Investment</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>The objective of this course is to study, analyze, and evaluate the theoretical and empirical work on investment analysis, asset pricing, and portfolio management. Topics include financial market micro-structure, market efficiency and documented anomalies, time-series properties of asset returns and cross-sectional properties of asset returns implied by equilibrium asset pricing models, such as CAPM, APT, and other factor models and consumption-based asset pricing.</p>			

<b>N 620</b>	<b>Asset Valuation</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>The course covers traditional valuation models and highlights their strengths and weaknesses. In addition to traditionally valued assets, Special attention is paid to the valuation of unconventional assets, financial service firms, start-ups, and private companies. Real applications will be an essential part of this course.</p>			

**Courses From Other Departments**

<b>ECON 606</b>	<b>Advanced Economic Analysis</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>This course covers in a wide extent topics related to micro-economic theory like Market Structures, Imperfect Competition, Game Theory, Oligopoly, Strategic Behavior, Welfare and General Equilibrium Theories, Risk and Uncertainty, and Externalities and Market Failures. It also discusses certain topics related to macro-economic theory such as Consumption, Investment and Unemployment, Monetary Policy, Inflation and Price Setting, Growth theories and Business Cycle Theories.</p>			

<b>ECON 608</b>	<b>Econometrics</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
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<p>Topics that will be covered in this course include: estimation and inference in linear regression models; problems in regression models; heteroskedasticity; autocorrelation; instrumental variables; generalized method of moments; models with limited dependent variables, time series models; panel data models; simultaneous equation models.</p>			

<b>ECON 609</b>	<b>Financial Econometrics</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
			<b>ECON 608</b>
<p>Topics covered in this course include: univariate time series modeling and forecasting in finance; multivariate models; VAR models; modeling long-run relationships; autoregressive conditional heteroskedasticity (ARCH) models; volatility and correlation; switching models; seasonalities in financial markets. Prerequisite: ECON 608.</p>			

<b>QUA 611</b>	<b>Applied Nonparametric Statistics</b>	<b>3 (3+0)</b>	<b>Prerequisite</b>
			<b>QUA 608</b>
<p>Theory and applications of various nonparametric statistical methods are covered for one-sample, two-sample, and multi-sample problems. Goodness of fit techniques such as Chi-square and the Kolmogorov-Smirnov test are covered along with graphical analysis based on P-P and Q-Q plots. Computer software such as MINTAB, SAS, SPSS, and STATXACT are used. Pre-requisite:</p>			