

King Saud University

Bachelor of Science in Business Administration (BSBA)-  
Major in Accounting  
Program Handbook  
2022-2023

## Table of Contents

1. Welcome to the Accounting Department .....	4
2. College of Business Administration (CBA) .....	5
2.1 College vision, mission and objectives .....	6
2.3 College of Business Administration Departments.....	7
3- The Accounting Department.....	8
3.1 Accounting Department Vision, Mission, and Objectives .....	8
3.2 Accounting Programs .....	9
4. BSBA- Major in Accounting Program.....	11
4.1 Program Mission .....	11
4.2 Program Objectives .....	11
4.3 Program Learning Outcomes .....	12
4.4 Career Options .....	12
4.5. Program Outline and Contents .....	12
4.6 Courses Description .....	15
4.7. Teaching and learning .....	19
4.8. Assessments.....	19
5. Student Guidance and Counselling Services, Rights and Duties, Complaints and Grievances. ....	20
5.1 Student Guidance and Counseling Services.....	20
5.2 Student Rights and Duties.....	22
5.2.2 Student Rights .....	22
5.2.3 Student Duties.....	25
5.3 Student Complaints and Grievances. ....	27
6. Admissions and Regulations.....	31
6.1 Admissions .....	31
6.2 Academic Procedures.....	33
6.3 Student Attendance .....	34
7. Study Regulations and Exams .....	40
7.1 The academic year .....	40
7.2 The Academic System (e-Register):.....	41

7.3 Transformation and courses equivalency.....	42
7.4 Exemption from a course .....	44
7.5 Visiting Students .....	44
7.6 Examinations and Grades:.....	46
7.6.1. Semester work grade .....	46
7.6.2 Final exams.....	47
7.6.3 GPA Garding .....	52
7.6.4 honors award .....	53
7.6.5 Graduation .....	53
8. Learning environment and resources .....	54
8.1 learning resources.....	54
8.2 Safety requirements.....	54

## 1. Welcome to the Accounting Department

Dear Student,

It is my pleasure to congratulate you for being a student at the Accounting Department, College of Business Administration, King Saud University.

The years you spend with us as a student are so critical to your future as an accountant. You will go through a well-structured curriculum that has all the essential knowledge and skills. In addition, you will have well organized training opportunities which will equip you for the years ahead.

It is important to highlight the importance of engaging in extracurricular activities during your years as a student since these activities enrich your personality and refine your soft skills. The academic advising and student support unit was established to help you at all levels. So please make sure you don't miss this opportunity.

You are the future leaders of the accounting profession in the kingdom. That future starts today. So please work hard to make sure that our future is bright.

Accounting Department Chair

## 2. College of Business Administration (CBA)

The College of Business Administration is one of the leading colleges in the field of management and business at the local and regional levels. The college has gone through a number of stages since its establishment under the name of the College of Commerce in 1379 AH / 1959 AD, as the first college in the field of business administration in the Kingdom. The college is one of the distinguishing marks in university education in the Kingdom. The departments in the college offer a number of distinguished and qualitative programs (bachelor's, master's and doctorate) in various fields under the umbrella of business administration; The college includes nine academic departments: accounting, economics, public administration, management information systems, marketing, finance, management, quantitative analysis, and health management; These departments contribute to preparing and qualifying human cadres and providing them with various knowledge and skills that qualify them to contribute to the comprehensive national renaissance witnessed by the Kingdom.

The college includes a group of distinguished professors with their scientific and knowledge production, who have contributed and are still actively contributing to enriching the Arab and foreign library with distinguished scientific and applied research and studies, and in providing effective solutions to the challenges and problems facing the public and private sectors and the non-profit sector. An elite group of male and female students graduated from the college and occupied leadership and executive positions in various sectors.

In line with the objectives of Vision 2030 and the administrative reform movement taking place in the Kingdom of Saudi Arabia, and in order to achieve the goals of the university's strategic plans, the departments have developed a number of executive programs to keep pace with administrative and economic developments in the public, private and non-profit sectors. These programs also aim to contribute to enhancing the human and economic development process in the Kingdom. The college also includes a number of research and advisory centers and scientific societies to enhance partnership with the violating sectors, by providing quality advisory and research services and meeting the increasing demands for studies and research from the public and private sectors.

Finally, the college, through its various departments and centers, is always striving to keep pace with developments in the fields of administration and business inside and outside the Kingdom, by holding academic and advisory partnerships with distinguished governmental and non-governmental agencies, in addition to updating current programs and creating new programs that keep pace with the changes and contribute to supporting the comprehensive development process that the Kingdom is witnessing.

## 2.1 College vision, mission and objectives

### **Vision**

*“To be a leader in business education and research, at the national and international levels, that contributes to building a knowledge-based economy”.*

### **Mission**

*“ Offering quality educational through diverse and distinctive programs to develop professionals and leaders, conducting research through high experienced faculty, and building effective partnerships that create value for stakeholders and society at large.”*

### **Objectives**

- Education: Deliver an educational environment that ensures quality of business education at the CBA.
- Research: Support research studies that engage professional development and scholarly efforts, and that impact the application and dissemination of business knowledge.
- Community Service: Enhance community services to enhance quality of life of society.
- Faculty And Staff: Manage recruiting and retaining high quality faculty and staff to improve the overall performance of the college.
- Environment: Build attractive environment.
- Investment And Revenue: Maintain income sustainability through different sources.

### 2.3 College of Business Administration Departments

To cover all areas of Business Administration Nine departments have been established at the College. These departments include:

- 1- The Accounting Department
- 2- The Finance Department
- 3- The Department of Economics
- 4- The Department of Health Administration
- 5- The Management Department
- 6- Management Information Systems Department
- 7- The Marketing Department
- 8- The public Administration Department
- 9- The Quantitative Analysis Department

### 3- The Accounting Department

The Accounting Department at the College of Business Administration at King Saud University, since being founded at the beginning of the 1380s AH, has been making great efforts to achieve its goals in education, research, and community service. These efforts have paid off, as qualified accounting employees have filled the country's needs in both the government and private sectors. The department, represented by its faculty members, has been constantly contributing to all activities needed by the Saudi labor market in the areas of training, consulting, and community service, as well as developing the accounting profession in the Kingdom by holding various seminars and workshops and contributing to the creation and support of the Saudi Organization for Chartered and Professional Accountant (SOCPA). The accounting department strives to develop the academic master's program, the professional master's program in accounting, and the doctoral program in accounting in line with scientific developments and the requirements of the profession.

#### 3.1 Accounting Department Vision, Mission, and Objectives

##### **Vision**

*“To occupy a leading position in accounting education, and to be one of the distinguished academic departments in education at the level of the Kingdom of Saudi Arabia”*

##### **Mission**

*“To develop top quality accounting graduates with the highest-level of professional integrity and technical base of Knowledge, Abilities, and Skills (KASs) to meet the challenges of a dynamic global business environment through our world-class teaching, innovative research, multi-disciplinary approach and partnerships with leading businesses, universities, and research institutes worldwide.”*

## Objectives

Goal (1) Develop well prepared accounting graduates who can compete in the global business market;

1- Prepare students professionally to be specialized in financial accounting, cost and managerial accounting, auditing, and accounting information systems.

2- Prepare students technically by providing them with internships, analyses of case studies, skills and methods courses and other hands-on experiences.

Goal (2) Develop a high quality-teaching program that keeps pace with the dynamic global business market;

3- Improve teaching methods in order to successfully tackle present and future challenges by engaging highly qualified scientists and recruiting distinguished graduates as teaching assistants, who are to continue their graduate studies in distinct universities abroad.

4-Update the curriculum on a regular and maintain a focus on Knowledge, Abilities, and Skills (KASs).

Goal (3) Promote scientific research and the dissemination of accounting knowledge;

5- Encourage the writing, publishing and translation of important accounting books and references.

6- Encourage the attending academic conferences and symposia.

7- Exchange professorial activities with other universities.

### 3.2 Accounting Programs

The Accounting Department at KSU, offers three levels of studies; Undergraduate, Graduate and Post Graduate levels. The department offers the Bachelor of Science in Business Administration BSBA – Major in Accounting which is implemented through a four-year study plan that provides the knowledge and skills necessary to qualify students professionally to meet the growing needs of accountants in the public and private sectors. In the graduate level the department offers two Master's program; the first is the Master of Science in Accounting which provides scientific oriented courses instead of professional courses and providing a scientific accounting program

qualifying for admission to Doctoral Program in Accounting field; the second is the professional master's program in accounting which aims to meet the profession needs in the local market for specialized professional competencies, and to suit the requirements of many accounting practitioners in the Kingdom. In the post graduate level there is the PhD. in Business Administration with a major in accounting which directs students deeply to applied intellectual research of accounting and make them prepared for academic research or accounting teaching.

## 4. BSBA- Major in Accounting Program

Founded in 1379/1380 AH (1959/1960 AD), the accounting department in the College of Business Administration is one of the oldest academic departments among national universities in the Kingdom of Saudi Arabia. Since its inception, it offers a Bachelor of Accounting program, which is implemented through a four-year study plan that provides the knowledge and skills necessary to qualify students professionally to meet the growing needs of accountants in the public and private sectors in the various fields of accounting (Financial Accounting, Management and Cost Accounting, Government Accounting, External and Internal Auditing, Accounting for Zakat and Taxes, and Accounting Information Systems) with the highest level of professional ethics, knowledge, capabilities and skills

### 4.1 Program Mission

*“To provide students with accounting knowledge and skills that enable them to achieve an exceptional performance in the labor market; and to establish an educational environment that foster a profound scientific impact and enhance opportunities to meet the changing needs of society”*

### 4.2 Program Objectives

- Provide accounting graduates with basic knowledge by emphasizing the theoretical and practical foundations in the fields of accounting.
- Prepare qualified accounting graduates who can compete in the global business market.
- Demonstrate leadership, teamwork, and awareness of ethical issues in the accounting / business environment.

### 4.3 Program Learning Outcomes

<b>Knowledge and understanding</b>	
<b>K1</b>	Recognize accounting and auditing, concepts, methods, principles, and procedures.
<b>K2</b>	Recognize cost and managerial accounting' approaches, techniques, and systems.
<b>Skills</b>	
<b>S1</b>	Prepare financial reports in accordance with International Financial Reporting Standards (IFRS).
<b>S2</b>	Prepare cost and managerial reports for decision making.
<b>S3</b>	Apply Zakat and Tax requirements in line with national standards and regulations.
<b>S4</b>	Apply internal and external auditing procedures in accordance with International Auditing Standards (IAS) and International Standards for The Professional Practice of Internal Audit.
<b>S5</b>	Analyze and interpret financial reports for decision making.
<b>S6</b>	Communicate effectively and professionally in oral and written forms.
<b>S7</b>	Analyze complex and unstructured accounting problems using critical thinking and appropriate tools and technologies.
<b>Values, Autonomy, and Responsibility</b>	
<b>V1</b>	Demonstrate independence and responsibility for their own learning and continuing personal and professional development.
<b>V2</b>	Demonstrate effective interpersonal, leadership, and decision-making skills in dealing with various accounting issues.
<b>V3</b>	Identify ethical issues and develop appropriate courses of action that consider the well-being of others and society.

### 4.4 Career Options

Accountants, Internal Auditors, External Auditors, Financial Analysts, Tax and ZAKAT Specialist.

### 4.5. Program Outline and Contents

The Accounting Program is a full-time 4-year undergraduate BSBA major in accounting program, offered by the College of Business Administration with the assistance of; College of Law and Political Science, Deanship of Preparatory and other Deanships. The program is structured as semester system with a total of 134 credit hours. It includes theoretical and practical sessions over a period of four years.

Once a student is admitted to College of Business Administration (CBA), he/she has to finish the CBA's common first year program, which is mandatory for CBA students. The CBA's common first

year program is managed by both the Deanship of Preparatory year and the CBA, where students have to complete 32 credit hours in one year. These credit hours are granted into the program and included in the GPA. The first semester of this program is held on the first year's building for males in Diriyah and for females in Ulaishah. Regarding the second semester the students take the English and the Business Administration's courses at CBA.

Student who finish the first common year and pass a minimum of 54 credit hours required by CBA college will be allocated in one of the CBA's 7 B.Sc programs (Accounting, Finance, Economics Management, Management Information System, Marketing).

The Accounting curriculum starts at level 4 where students just finish common first year, which consumes two starting levels, and then enter College of Business Administration (CBA), where they are offered courses in basic Business including two courses of Accounting (ACCT201, ACCT 202) before moving to level 4.

**Table 1- Program Study Plan**

Level	Course Code	Course Title	Required or Elective	Pre-Requisite Courses	Credit Hours	Type of requirements (Institution, College, or Program)
<b>Level 1</b>	ENGS 100	English Language	Required	-	6	Institution
	CT 101	IT Skills	Required	-	3	Institution
	EPH 101	The Fitness and Health Education	Required	-	1	Institution
	CI 101	Academic Skills	Required	-	3	Institution
	QUA 107	Introduction to Statistics in Business	Required	-	3	Institution
<b>Level 2</b>	BUS 101	Principles of Management and Business	Required	-	3	Institution
	ENT 101	Entrepreneurship	Required	-	1	Institution
	ECON 101	Principles of Microeconomics	Required	-	3	Institution
	ENGS 110	English for Academic Purposes	Required	ENGS 100	6	Institution
	QUA 207	Business Statistics	Required	QUA 107	3	Institution
<b>Level 3</b>	ARAB 101	Language Skills	Required	-	2	College
	ECON 102	Principles of Macroeconomics	Required	ECON 101	3	College
	BUS 110	Managerial Skills	Required	BUS 101	3	College
	ACCT 201	Principles of Accounting and Financial Reporting	Required	-	3	College
	MIS 201	Management Information Systems	Required	BUS 101	3	College
	***IC	A course in Islamic Studies	Elective	-	2	Institution
	ARAB 100	Writing Skills	Required	-	2	College

<b>Level 4</b>	FIN 200	Principles of Finance	Required	ACCT201	3	College
	MKT 201	Principles of Marketing	Required	BUS 101/ ECON 101	3	College
	ACCT202	Principles of Cost and Managerial Accounting	Required	ACCT201	3	College
	BUS 214	Business Ethics and Social Responsibility	Required	BUS 101	3	College
	***IC	A course in Islamic Studies	Elective	-	2	Institution
<b>Level 5</b>	LAWA 101	Principles of Law	Required	-	3	Department
	FIN 210	Corporate Finance	Required	FIN 200	3	Department
	ACCT 317	Intermediate Accounting 1	Required	ACCT201	3	Department
	ACCT 433	Managerial Accounting and Decision Making	Required	ACCT 202	3	Department
	***IC	A course in Islamic Studies	Elective	-	2	Institution
<b>Level 6</b>	ECON 211	Money and Banking	Required	102 ECON	3	Department
	LAWA 226	Commercial Law	Required	101 LAWA	3	Department
	ACCT 311	Accounting for Government & Non-Profit Organizations	Required	201 ACCT	3	Department
	ACCT 318	Intermediate Accounting 2	Required	317 ACCT	3	Department
	***	Elective from outside the department	Elective	-	3	Department
	***IC	A course in Islamic Studies	Elective	-	2	Institution
<b>Level 7</b>	ACCT 401	Advanced Accounting	Required	ACCT 318	3	Department
	ACCT 414	Accounting for Zakat & Tax	Required	ACCT 318	3	Department
	ACCT 415	Financial Reports Analysis	Required	ACCT 318	3	Department
	ACCT***	Elective from the department	Elective	-	3	Department
	***	Elective from outside the department		-	3	Department
	***	Free Hrs.	elective	-	3	Department
<b>Level 8</b>	ACCT 444	Auditing and Assurance Services	Required	ACCT 401	3	Department
	ACCT 461	Accounting Information Systems	Required	ACCT 401	3	Department
	ACCT 471	Control and Internal Auditing	Required	ACCT 318	3	Department
	ACCT***	Elective from the department	Elective	-	3	Department
	***	Elective from outside the department	Elective	-	3	Department
<b>Level 9</b>	ACCT 477	Co-op Training	Required	ACCT 444	6	Department
<b>Elective</b>	ACCT 416	Accounting Theory	Elective	ACCT 401	3	Department
	ACCT 421	Accounting in Specialized Enterprises	Elective	ACCT 318	3	Department
	ACCT 435	Cost Management	Elective	ACCT 433	3	Department
	ACCT 465	Computerized Accounting Applications	Elective	ACCT 433	3	Department
	ACCT 481	International Accounting	Elective	ACCT 401	3	Department

## 4.6 Courses Description

### **ACCT 201 - Principles of Accounting and Financial Reporting**

This course is designed to provide students with and an overview to financial accounting' concepts and principles. It offers an understanding of the accounting cycle, financial statements, and procedures for handling transactions related to both merchandising and service proprietorships. Emphasizes is placed on the accounting treatment of inventory as a major asset of the merchandising proprietorships, the accounting procedures for different types of receivables, fixed assets, and current liabilities.

### **ACCT 202- Principles of Cost and Managerial Accounting**

This course introduces the principles of cost and managerial accounting through focusing on the role played by cost and managerial accounting information in the business environment. In addition, it offers an understanding of the concept of cost and classifications of costs, cost size, and profit analysis, and the cost statement and income statement. Moreover, the course outlines cost measurement problems through the job order costing system and short- term operating budgets, Capital budgeting (long-term assets appraisal).

### **ACCT 311- Accounting for Government & Non-Profit Organizations**

This course is designed to cover the governmental accounting system. It offers a broad introduction to the field of financial reporting for public sector entities in accordance with International Public Sector Accounting Standards (IPSAS), as well as an overview of accounting for not-for-profit organizations.

### **ACCT 317- Intermediate Accounting 1**

This course introduces students the theoretical framework of financial accounting and deepens their understanding of accounting issues related to measuring, presenting and disclosing assets in financial reports, in accordance with International Financial Reporting Standards (IFRS). Additionally, this course illustrates the financial statements preparation, classification, usefulness, and limitations according to IFRS.

### **ACCT 318- Intermediate Accounting 2**

This course is designed to provide an understanding of the accounting issues related to measuring, presenting and disclosing liabilities and equity accounts in accordance with

International Financial Reporting Standards (IFRS). In addition, this course discusses issues and accounting treatments related to earnings per share, revenue recognition, accounting changes and errors, and the cash flow statement.

### **ACCT 401- Advanced Accounting**

This course is designed to introduce students to several advanced topics of financial accounting. It provides an understanding of the accounting methods for business combination resulting in merger, takeover, and acquisition, investments, and the consolidation of financial statements. In addition, the course offers an understanding of accounting for partnerships, and foreign currency transactions.

### **ACCT 414- Accounting for Zakat & Tax**

This course illustrates the theoretical and practical aspects of Zakat and Tax accounting. It introduces students to the rules and regulations governing Zakat and Income Taxes in Saudi Arabia, and provides the skills necessary to compute Taxable and Zakatable income, and file tax and Zakat declarations in accordance with Zakat system & Income Tax law in the Kingdom of Saudi Arabia.

### **ACCT 415- Financial Reports Analysis**

This course considers the basics and techniques of financial reports analysis, forecasting, and business evaluation. It introduces students to the methods used in the analysis of financial data as a basis of evaluating the companies' performance, and to the usefulness of financial data in rationalizing decisions of investors and decision makers inside and outside the company. In addition, the course considers how the Capital Market works and the characteristics of the Capital Markets.

### **ACCT 433- Managerial Accounting and Decision Making**

This course develops an understanding of managerial accounting concepts, and their applications in the decisions making process. In addition, the course provides the different approaches of managerial accounting, such as process cost system, budgeting, variances analysis using budgets and standard costs, performance evaluation, transfer pricing, and utilizing accounting information in the decision-making process.

### **ACCT 444- Auditing and Assurance Services**

This course introduces students the theoretical framework of Auditing and deepens their understanding of auditing issues related to the field work of auditing profession, in accordance with international auditing standards that are acceptable and certified in the Kingdom of Saudi Arabia. Topics covered include international auditing overview, ethics for professional accountants, client acceptance, main audit concepts and planning the audit process, internal control and control risk, analytical procedures, auditor's response to assessed risk, audit techniques & audit evidence, communications between predecessor and successor auditors, completing the audit, and audit reports and communications.

### **ACCT 461- Accounting Information Systems**

This course introduces students to the theoretical framework and basic concepts of accounting information systems [AISs], including system types, components, design, implementation, evaluation, and development. In addition, the course introduces to databases and information technology, relevant controls and security procedures with respect to AIS, and focuses on the use of information systems in the accounting process with an emphasis on computer systems and internal controls.

### **ACCT 471- Control and Internal Auditing**

This course introduces students the theoretical framework of internal auditing & internal control. It deepens students' understanding of internal auditing issues related to the field work of internal auditing profession. It provides an overview of the internal auditing role in the context of internal control, governance, risk management and the code of ethics. Specifically, the course introduces students to internal control evaluation and reporting, and internal audit planning, execution and reporting in accordance with International Standards for the Professional Practice of Internal Auditing & (IPPF).

### **ACCT 416- Accounting Theory**

The course introduces the conceptual framework and theoretical and philosophical bases of accounting especially financial accounting. In addition, it introduces the different methodologies

and approaches for building accounting theory. This course focus on providing the general framework of accounting theory and the development of accounting thought.

### **ACCT 421- Accounting in Specialized Enterprises**

This course introduces the accounting principles of measurement and reporting accounting information in some specialized entities in the Saudi business environment, especially banks, insurance companies, petroleum-producing companies, and Multi Branches Companies in accordance with IFRS.

### **ACCT 435- Cost Management**

The course is designed to cover the advanced topics in cost and managerial accounting. It provides an understanding of the role of cost management in influencing the cost data, in order to adapt with the requirements of different strategies used by different organizations. The course expose students to concepts, methods and techniques, strategies that managers and accountants use to produce information for decision making including an Activity-Based Costing (ABC), Target Costing for planning, Variance Analysis.

### **ACCT 465- Computerized Accounting Applications**

This course is designed to provide training and some basic skills on computer which are needed in practice. Emphasis is placed on practical aspects of computer application packages or integrated accounting software that can be used by the accountant in merchandising organizations.

### **ACCT 481- International Accounting**

This course deals with the concept of international accounting and accounting for operations in foreign currencies. The course analyzes the global financial environment, foreign exchange market, foreign exchange risks, global financing and investment decisions. It also deals with reporting and disclosure in foreign currencies, translation, preparation and analysis of international financial statements, international transfer pricing, and international auditing, with an emphasis on International Financial Reporting Standards IFRS.

#### 4.7. Teaching and learning

The Accounting program provides students with didactic teaching and facilitative learning including lectures, tutorials, seminars or laboratory work in numerous courses. Learning facilitation is arranged mostly as;

- Active learning
- Problem-based learning
- Group discussion
- Multimedia instructions
- Case study
- Self-directed study.

The aforementioned combinations of teaching and learning modes, students will be able to achieve the program as well as course learning outcomes as elaborated in the course descriptions.

#### 4.8. Assessments

The program uses a wide range of assessment methods to ensure that students experience both summative and formative assessment techniques and their learning outcomes for courses (or course outcomes) can effectively be evaluated. The assessments include:

- 1) Examination questions; are primarily used to test students' knowledge and understanding, skills, and their ability to apply, analyze, and evaluate accounting issues. They can be in the form of multiple-choice questions (MCQs) or short-answer questions.
- 2) Quizzes; are arranged in each course to check students' understanding before or after a lesson or course. This may also help students revise the teaching material over a period of time and better prepare for the final examination.
- 3) Assignments; e.g., theoretical and practical exercises, case studies and projects, are used to assess students' skills in accounting practice, i.e. accounting skills, communication, analysis, critical thinking, and decision making.
- 4) Oral presentations; are used to test students' ability to organize their work, prepare visual material and present the findings in a timely manner.

## 5. Student Guidance and Counselling Services, Rights and Duties, Complaints and Grievances.

Accounting students are mainly supported by the College and the University for their Four-year Study. At the College level, there will be an orientation program to help them settle into the university environment. Academic advisers are allocated to give some academic guidance about the accounting study, further study or career planning to individual students. Moreover, studies advice is offered by the program and, advisors, and course coordinators to assist students with relevant information about the Accounting Program and relevant courses. Regarding the University's support, the Deanship of Student Affairs provide counselling services in terms of study problems, financial advice on loans and aids, student employment and interesting activities. Similarly, for female students, the Deanship of Female University Studies also provides support and guidance for personal and academic issues.

### 5.1 Student Guidance and Counseling Services

Each student at the Accounting Department is assigned a faculty advisor at the time of his/her initial enrollment. The faculty advisor is available to solve any problem that might arise during the student program. The University considers student advising by faculty as an important teaching-related activity. The faculty advisor is expected to advise students in planning their academic programs during early registration, and throughout their academic year. The faculty advisor has the following main roles:

- 1) Advice and help students in their registration.
- 2) Provide students with clear guidance in dropping and adding courses and in improving their academic performance.
- 3) Ensure that students understand the academic regulations and follow their academic programs in a sequential order.
- 4) Follow-up students' academic progress, especially those with unsatisfactory performance.

On the other hand, at the University level the deanship of students' affairs provides the following Counseling Guidance Services:

- 1- Academic Advising Unit

It aims to help students achieve their goal of entering university in the easiest and most efficient way, by helping them adapt to the academic system and overcoming the difficulties that lead to stumbling. Academic advising is considered one of the most important inputs into the university education system. It is the important link towards directing students to achieve the best performance during the teaching and learning processes in order to obtain the best educational outcomes and the best possible academic achievement. The academic advising service also helps students adapt to the university environment, and take the opportunities available to them, by providing them with knowledge and basic skills that raise the level of their educational attainment.

The concept of academic advising can be defined procedurally as follows:

- Academic advising is a continuous and regular process that accompanies the student's journey until graduation.
- Academic guidance is based on planning, goal setting, guidance and communication.
- The responsibility for academic guidance falls on all faculty members, not just the academic guidance unit, and therefore all faculty members participate in academic supervision activities for students.

## 2- Preventive Guidance Unit

It aims to anticipate problems before they occur by raising awareness of virtuous values and solving some of the problems that the student experiences, resulting from the incompatibility between the noble Islamic values that the student believes in and his own inclinations at this age. This unit is concerned with giving doses of faith using appropriate methods that contribute to solving many problems. Which may confront students and hinder their academic progress and excellence or affect him psychologically or socially. This unit is also concerned with organizing and coordinating lectures, seminars, and general programs on counseling, and is responsible for offering guidance programs for final year students in high school. It is also concerned with finding ways to raise the efficiency of counselors and holding appropriate courses and activities.

### 3- Vocational Guidance Unit

This unit is concerned with preparing students to enter the world of jobs and professions competently, starting with choosing the appropriate specialization through careful scientific measurement, and helping students with the skills of searching for a suitable job, starting from knowing to write a CV until finding a suitable job.

### 4- Guidance, Psychological Counseling and Social Support Unit

The Student Guidance and Guidance Unit provides preventive services that primarily lead to creating the appropriate conditions to achieve the appropriate growth of students and building positive social relationships for the student with his colleagues, faculty members and university employees, as well as building successful responses to the problems he encounters in the various situations that arise through his daily dealings in addition to therapeutic services to deal with behavioral disorders, emotional problems, adjustment problems, and others, in cooperation with King Khalid University Hospital (represented by psychiatric clinics). The unit also provides group therapy sessions, through which the developmental aspect of students can be activated. Among its most prominent tasks is studying the student's psychological and social status, and applying tests. Psychological measures, solving some behavioral and financial problems of students, and following up on students who are struggling academically

## 5.2 Student Rights and Duties

### 5.2.2 Student Rights

#### **first: in the academic field:**

- 1-The right of the student to provide them with the adequate educational environment for comprehension and grasping easily by ensuring all the educational facilities to support this aim.
- 2-The right of the student to get the educational and acknowledgement related to the university curriculums that are studied accordance with the university regulations and rules that control the academic function.

- 3-The right of the student to get the college and departments study plan, as well as the available specializations. Also to know the educational schedules before they begin to study and to know also the registration rules which enable them to register themselves in the available curriculums, also to consider the priorities arrangements according to fair standards when it is become not available to all students' desires.
- 4-The right of the student to eliminate or add any curriculums or even eliminate a whole semester in accordance with the study and registration rules within the limited period that is announced to the students.
- 5-The right of the student to abide the faculty members by the lectures timing, and fulfilling both scientific and practical fixed hours, not canceling lectures or changing its time, except when it is necessary, and it is very important to provide the students with substitute lectures instead of the missed lectures, thus all of this has to be accomplished in accordance with the coordination between students and specified department.
- 6- The right of the student to ask and participate in an adequate scientific discussion with faculty members, without any supervision or penalty unless the discussion goes too far beyond the general moral and the appropriate manners and etiquette, both during lectures and during the office hours allocated to meet students.
- 7- The right of the student to be questions within the curriculum components and within the discussed matters, the tests should consider the equal and logical distribution of the marks, thus to ensure the fair evaluation for the abilities of the students.
- 8- The right of the student to attend all tests unless there is a systematic obstacle, and the student has to be informed with deprivations from attending exams with enough time.
- 9- The right of the student to know the typical answers for the exam's questions and the marks distribution to the answers parts which are considered the evaluation bases, in order to evaluate the student before the final exam.
- 10- The right of the student to revise his answers to the final exam according to the university regulations and rules that manage the system of revision and its terms.

11- The right of the student to know his results which he got in the monthly, sessional or final exams after evaluating and approving it.

Second: In the non-academic field

1- The right of the student to profit from social aid and care that are offered by the university, and participate activities that are carried out in accordance with the university regulations and rules.

2- The right of the student to get the proper medical care by treating him in the hospital and medical centers affiliated to the university.

3- The right of the student to profit from the university services and utilities (university references, university residence central and subsidiary libraries, sporting playgrounds, restaurants, parking...etc) according to the regulations and rules applied in the university.

4- The right of the student to get the financial rewards and bonus according to the rules especially the outstanding students.

5- The right of the student to be nominated for the training courses, programs and inside and outside trips, and his right to increase his participation in cultural activities and to participate in local society service activities and voluntary contributions.

6-The right of the student to complain of any matter that he is suffering from in his relation with the teaching staff members, the department, the college or any of the university units. The student submits his complaint or petition according to the student' rights protection unit regulations and enabling him to follow his complaint path at the concerned unit.

7- The right of the student to defend himself before any unit in the university in any disciplinary case is sued against him, and his right to be not charged except after listening to his defense unless it is proved that his absence was because of u acceptable excuse and after recalling him for the second time.

8- The right of the student to complain from the disciplinary decision issued against him according to the stated rules in these cases by student discipline rules.

9- The right of the student to keep the contents of his university file, not to deliver any of the contents of his file except to the student himself or his guardian or to who is officially

authorized, except when the investigation or judgment authority or any other governmental authority ask to disclose it. And it is not acceptable to disclose or spread the scores of the student exams for discipline or as a penalty.

10- The right of handicapped student to get the adequate service that is appropriated for his requirements according to the applied rules.

### 5.2.3 Student Duties

First: in academic field:

- 1- The student is obligated to go on the study and undertake all the students' requirements in light of the rules and timing determining for the beginning and ending the session, transformation, registration, excuses, elimination, and addition according with the rules mentioned in the applied regulations in the university.
- 2- The student is obligated to respect the teaching staff members, employees, workers, from the university employees and others from the contracting companies with the university, the students in the university, the visitors, not to expose to them with hurt even by saying, doing or by any other action.
- 3- The student is obligated to respect the rules and arrangement related to the lectures running. Attend and not absent from the lecture except only with accepted excuse according to the rules and regulations.
- 4- The student is obligated to prepare the researches and the different studies requirements for the curriculums without cheating, not sharing with others in prepare them with any form, to ascribe others' efforts to himself, follows any of illegal tricks to prepare these researching, the reports, the papers, studies and other of the basic requirements for the curriculums.
- 5- The student is obligated to attend exams, discipline, not attempt to cheat attempting, assistance to commit it with any form, to pass off as, forgery or entering the forbidden materials or appliances to the examination sites or labs.
- 6- The student is obligated to the guidance and instructions that are delivered to them by the responsible or the observers in the examination sites or labs, not break the calmness during undertaking the examination.

Second: in the non-academic field.

- 1- The student is obligated to the university rules, regulations, instructions and the issued decision carrying out for it, not deceive over it, not infringe it, not use forger documents to get right or benefit other visitors, not to expose to them with hurt even by saying, doing or by any other action.
- 3- The student is obligated to respect the rules and arrangement related to the lectures running. Attend and not absent from the lecture except only with accepted excuse according to the rules and regulations.
- 4- The student is obligated to prepare the researches and the different studies requirements for the curriculums without cheating, not sharing with others in prepare them with any form, to ascribe others' efforts to himself, follows any of illegal tricks to prepare these researching, the reports, the papers, studies and other of the basic requirements for the curriculums.
- 5- The student is obligated to attend exams, discipline, not attempt to cheat attempting, assistance to commit it with any form, to pass off as, forgery or entering the forbidden materials or appliances to the examination sites or labs.
- 6- The student is obligated to the guidance and instructions that are delivered to them by the responsible or the observers in the examination sites or labs, not break the calmness during undertaking the examination.

Second: in the non-academic field.

- 1- The student is obligated to the university rules, regulations, instructions and the issued decision carrying out for it, not deceive over it, not infringe it, not use forger documents to get right or benefit other than what is mentioned in the related rules.
- 2- The student is obligated to carry the university ID during his presence in the university and submit it to the employee or to the teaching staff member when they request it and when perform any procedure for the student inside the university.
- 3- The student is obligated not to damage, trifle or breakdown the university properties (supplies or buildings) or by sharing with others.

- 4- The student is obligated by the related instructions with the university utilities and supplies arrangement, organization or using it in the specified purpose. The student is bounded by to get an advance permission from the concerned management to use the utilities and supplies in a purpose other than the specified purpose.
- 5-The student is obligated by the clothes and behavior that agreement with university and Islamic traditions. The student is bounded by not to commit any action against the Islamic common morals or the general morals considerate inside the university.
- 6- The student is obligated by calmness and tranquility inside the university utilities, abstaining from smoking inside it, not to make disturbance, illegal gathering, or legal gathering in other than the particular places.

### 5.3 Student Complaints and Grievances.

The subcommittee in each college or institute is concerned with receiving the presented complaints from students concerning with any of academic or no academic problems that encounter the student in his college or institute even if the complaint is against one of the assigned teaching member staff who work in college or institute.

The complaint submitted from the students in the subcommittee site according to a form that is prepared for this purpose, the form should be filled with the necessary clarity and exactitude to determine the matter

of the complaint and evidences that prove the student's right. A receipt will be delivered to the student from the subcommittee for his complaint. The subcommittee has the right to request from the complained to provide it with his response about the complaint contents that was written within a week from the date of informing his direct supervisor. The complained is not obliged to attend personally before the committee.

The complaints will be decided within maximum thirty days from the date of submitting the complaint, the decision of the subcommittee is not effective unless having the date of approval it from who has the validity to approve the decisions according to the current regulations and rules

The issued decision from subcommittee will be announced to whom is concerned after approve it. The decision is subjected to impugn within fifty days from the date of announcing with it, the impugn is submitted to the permanent committee in the university.

If the presented complaint has a special importance or there is moral excuse upon the subcommittee members precludes taking the right decision whereof make the subcommittee not decides in it, the subcommittee must transfer the complaint as it to the permanent committee in the university to undertake its competence towards the matter.

If the subcommittee did not take a decision concerning with the complaint within the determined period, the complainant may have the right to submit to the permanent committee by a petition to investigate in his complaint by filling the prepared form for this purpose

The permanent committee is met continuously to undertake the administrative and technical tasks that include in its extent by follow the same procedures and rules mentioned in article 12 from these regulations. The permanent committee is concerned with studying and investigating the following matters: The Student Rights Protection Unit 21 First: The petitions that are submitted from the student against the decisions issued from the subcommittees. Second: The complaints that are not decided by the subcommittees within the determined period (thirty days) or the complaints that were transferred from the subcommittees to the permanent committee according to the article 16 from these rules. Third: The complaints that are transferred from his Excellency the manager of the university due to the features of having privacy, secrecy and the exceptional conditions.

If the permanent committee decided to reject the complaint or the petition due to seriousness lack or lack of evidences that prove that events had taken place by the complained, in this case, the committee issue a causative decision by ignoring the complaint or the 22 The Student Rights Protection Unit petition. The decision becomes absolute and incapable of repetition after approving it from his Excellency the dean of student affairs.

The permanent committee may issue its recommendation in case of the complaint is proved that it is deception to transfer the complainer to the concerned student discipline committee according to the university regulations and rules

The permanent committee, after finishing investigations, issues its recommendations regarding serious complaints and petitions within thirty days from its submitting date or from transferring date. These recommendations are presented with a statement to his Excellency the university manager to approve them or take the proper decision regarding the incident in the light of the investigations around it, his Excellency may present the decision to the university board to approve it, that in mentioned cases systemically, the decision of university manager or the university council is absolute and incapable of complaint about and the meant people must be informed with this decision.

His Excellency the dean of student affairs , and before transferring the investigation file to his Excellency university manager may present it to the supreme The Student Rights Protection Unit 23 committee in some cases that he decide informing the supreme committee with it due to the reoccurrences or its features in order that the supreme committee could study the case to conclude and firm up the principles that control the specified case and the similar cases.

The supreme committee is concerned with the following tasks: First: knowledge with the unit development and suggesting recommendations that grantee its development. Second: issuing the decisions that co-ordinate among the units, the other university units and the university employees in order to avail and control the work in the unit. Third: issuing the required recommendations to support the culture of justice and equity within the university students. Fourth: explaining and recommending with amendments to any article of this regulation or any of rights and duties of the student document provided that the recommendation with the amendments is presented to the university board to approve it in accordance with the regulations. Fifth: establishing the basic principles that are followed by the permanent committees and the subcommittees. Sixth: investigating and taking the required procedures towards the complaints and petitions that are transferred to the supreme committee from his Excellency the dean of student affairs due to the reoccurrence of its features in accordance with the article 24 from this rule.

The supreme committee issues its recommendations according with the majority of the attendants' members, in case of the equity of votes, the chairman side which has voted from has

the preponderance. The recommendations which are presented to his Excellency the university manager to approve them and take the required procedures to carry it out in accordance with the rules.

## 6. Admissions and Regulations

The regulations on the accounting study can be divided into five areas, i.e. admissions, registration, program study, assessments and graduation, which are aligned with the University's Regulations on the Study and Assessments. Some important regulations include:

### 6.1 Admissions

Applicants for the Accounting program must meet the entry requirements set by the College of Business Administration and the Deanship of Admissions and Registration.

Article 11:

The colleges councils - according to their absorptive capacity - propose to the Deanship of Admission and Registration Affairs the conditions and controls for admission and the number of students who can be accepted for each academic year in accordance with national development requirements, and the reports issued by the competent authorities to anticipate supply and demand for the labor market. The following conditions are required from the prospective student in order to be accepted in the university:

1. The student must hold the General Secondary Certificate (i.e. a High School Diploma) (or equivalent) from inside or outside the Kingdom of Saudi Arabia.
2. This certificate (or equivalent), mentioned above, must not be more than five years old.
3. The student must have a valid score in the tests of National Center for Assessment (General Aptitude Test).
4. The student must be medically fit.
5. The student should not have previously been expelled from KSU for disciplinary or academic reasons.
6. The student should not enroll at another university either inside or outside the Kingdom of Saudi Arabia.
7. Any student who already holds a Bachelor's degree (or equivalent) will not be admitted to study for another such degree.

## Article 12:

A student who has the following qualifications can be granted an admission to the university:

- 1- A diploma degree (or its equivalent) to complete the study to obtain a bachelor's degree and the equivalent of the courses studied.
- 2- A bachelor's degree (or its equivalent) in a specific specialty to obtain a bachelor's degree in another specialty and the equivalent of the courses he studied.

The executive rules of this regulation specify the conditions and procedures for this, including the possibility of counting the courses that have been equivalented within the student's cumulative average in his academic record.

Procedures governing the application are as follows:

1. student should read the admission conditions; these can be viewed via the University's electronic gate or on the website of the Deanship of Admissions and Registration Affairs: <http://dar.ksu.edu.sa>
2. The application form must then be filled in with the necessary data and the desired majors via the unified admission gate within the allotted period of time.
3. After the admission period, students are admitted on the basis of meeting (or not meeting) all the admission requirements.
4. Selection is made on the basis of meeting the set conditions in terms of scores (i.e. those from the general secondary certificate examination; General Aptitude Test; admission exams, if available; and tests of general potential).
5. After evaluation, successful students are informed via e-mail and mobile phone message (SMS) and receive information concerning the college and subject(s) for which they have been selected. On gaining admission to KSU, students will be issued with a university identity card which they will need to present on request at any time on campus, particularly prior to examinations. If the identity card is lost, students must formally apply for a replacement to Deanship for Admissions and Registration Affairs.

The admission process is exclusively carried out through a web-based admission portal. Students are first admitted to a common first year program. Those who complete this program are given three choices of the program on which they can enroll based on their GPAs. Students are allocated after completing the first common year competitively in the available specializations according to the approved allocation standards/criteria set by the University Council and the order of students' desires. There is equal opportunity for admission for both males and females as all students are subjected to the same requirements. There are also opportunities available for admission of non – Saudis to KSU.

## 6.2 Academic Procedures

### Article 13: Registration

- According to the University's regulations, all students need to register 12 – 20 credits per semester, in proportion to the student's cumulative GPA and does not conflict with the student's indicative plan. The Deanship of Admission and Registration Affairs may increase the maximum limit for a student's load in the semester to not exceed twenty-four academic units for the two-semester system, and not to exceed twelve academic units for the two-semester system for the summer semester.
- The regular student is registered automatically, according to the controls determined by the Deanship of Admission and Registration Affairs, unless his registration is suspended.
- The automatic registration of a student who does not confirm his registration during the second week of the semester through the electronic portal will be deleted.
- The student can amend his registration by adding or deleting courses or modifying a division within the period specified by the Deanship of Admission and Registration Affairs, in accordance with the controls determined by the Deanship.
- Taking into account what is stated in the provisions of this rule, the college shall handle the student's registration conditions within the specified registration period.
- The Dean of the College or his authorized representative, based on the recommendation of the relevant department council, may specify alternative courses for the student to study in the event that it is not possible to offer the courses of the study plan, provided

that the alternative courses are equivalent or equivalent to the courses included in the student's plan.

- Students with a grade point average (GPA) less than 2.00 are to enrol less than 12 credits in a semester.

### 6.3 Student Attendance

#### Article 14:

The student is committed to attending the study unit - in person or virtually - for all course activities in accordance with the learning patterns specified in the course description approved in the study plan, and is prohibited from taking the final exam if his attendance rate is less than 75% of the total contact hours for all course activities.

The student who is denied taking the test is considered to have failed the course and is assigned a grade of (DN). The course professor monitors the percentage of denial - within the period specified by the Deanship of Admission and Registration Affairs - for those whose attendance percentage is less than 75% and it is automatically reflected in the student grade in the course.

#### Article 15:

The College Council to which the course follows or its delegate may exempt a student from the provisions of attendance and allow the student to attend the final examination, provided that the student presents an excuse (for all the contact hours he missed) that is accepted by the council - or his delegate - provided that the attendance percentage is not less than 50% of lecture attendance, or practical lessons or training from the total contact hours for the course, whether in person or virtually.

#### **Article 16: Student withdrawal of a semester**

1- A student may withdraw from continuing to study a semester, summer, or full academic year, and a grade of (E) will be assigned to him in the registered courses, and the period for which he will be excused will be counted within the period necessary to complete the graduation requirements, according to the following:

A- A student may submit a request for an apology to the dean of the college dean or his delegate for continuing to study a semester, in accordance with the following controls:

- To submit an apology request at least two weeks before the start of final exams for the semester, and one week for the summer semester.
- The number of times apology should not exceed three times for the two-semester system throughout his stay at the university.
- It is not permissible to withdraw from three consecutive semesters for the two-semester system.

2- The College Dean or his delegate shall make the decision within three working days from the date of submitting the application. If the Dean of the College or his delegate does not decide on the application within the specified period; The apology is implemented automatically in accordance with the controls stipulated above, and the standing committee for dealing with students' academic problems has the right to exempt from these controls unless the student takes any final exam.

The University Council may - in the event of extreme necessity - make an exception to these controls based on the recommendation of the Standing Committee to address students' academic problems, taking into account that all courses for which the final exam is entered are recorded and counted in the student's record, and a grade of (W) or the remaining courses is assigned to the student.

#### **Article 17: Student withdrawal from a course**

A student may withdraw (apologize) from continuing to study one or more courses and be assigned a grade of (W) without being considered to have failed in accordance with the following controls:

- 1- A student in the semester system has the right to apologize for a maximum of two academic courses in one semester or summer, provided that the request is submitted two weeks before the start of the final exam period for the semester, and one week for the summer semester.
- 2- The number of excused courses should not exceed four courses during the student's stay at the university, provided that an apology for a course in the summer semester is counted as half an apology, and the fraction is made in favor of the student.

3- The annual system student has the right to withdraw from a maximum of three academic courses in one academic year, provided that the application is submitted eight weeks before the start of the final examination period

4- The College Dean or his delegate will take the decision within three working days from the date of submitting the application through the electronic portal, and if the application is not decided upon; the apology is implemented automatically according to the controls stipulated above.

The Permanent Committee for Addressing Students' Academic Problems - in case of extreme necessity - may make an exception to these controls, provided that submitting the application does not exceed the beginning of the final exams for the preparation courses in the course. In such cases a grade (W) is recorded for the student in the course.

#### **Article 18: Student request to postpone study**

1- The student may submit, through the electronic portal, a request to postpone study before the end of the first week of the start of study to the College Dean or his authorized representative, provided that the period of postponement does not exceed two consecutive semesters for the two-semester system, (three consecutive semesters for the three-semester system), or three semesters for the three-semester system. A maximum of two non-consecutive semesters (five semesters for the three-semester system) throughout his stay at the university.

2- Students of the academic year system may postpone for a maximum of two years throughout the duration of their studies at the university.

3- The College Dean or his delegate will make the decision within three working days from the date of submitting the application through the electronic portal. If the College Dean or his delegate does not decide on the application within the specified period, the postponement will be implemented automatically.

4- The postponement period is not counted within the period necessary to complete graduation requirements. The Standing Committee for Addressing Students' Academic Problems may - in case of extreme necessity - make an exception to this.

**Article 19:**

A regular student is dismissed from the university If he stops studying for a semester, by not attending the first four weeks from the beginning of the semester or, and not being excused or postponed; The semester (or year) of enrollment dismissal is not counted within the regular period of graduation. A student whose has been dismissed can apply through the electronic portal of his college or institute to request re-enrollment using his number and record before the interruption, in accordance with the following controls:

A) To apply for re-enrollment within four semesters in the two-semester system following the termination of enrollment.

B) The student's college council - or its delegate - must agree to re-enroll the student.

C) If four or more semesters have passed since the student's dismissal in the two-semester system, he can apply to the university as a new student without referring to his previous academic record, provided he must meet all the admission conditions announced at the time, and the Standing Committee for Addressing Students' Academic Problems- in the event of extreme necessity - may make an exception to this in accordance with the following controls:

1- Recommendation by the student's college or institute council to approve re-enrollment after considering the reasons for the interruption, with the possibility of stipulating re-studying some of the courses that the student had previously studied before the interruption based on the recommendation of the relevant department.

2- The duration of interruption shall not exceed eight semesters for the two-semester system (twelve semesters for the three-semester system or four academic years for the one-year system).

3- The student must not be on academic probation.

4- He must have completed at least 25% of the graduation requirements.

D - A student may not be re-enrolled more than once, and the Standing Committee for Addressing Students' Academic Problems - in the event of extreme necessity - may make an exception to this.

### **Article 20: dismissal from the university**

A student who was dismissed from the university for disciplinary reasons may be re-enrolled after three years from the issuance of the dismissal decision in accordance with the controls and procedures contained in Article Nineteen and its executive rule.

### **Article 21: withdraw from the university**

1- The student may submit a request to withdraw from the university in accordance with the controls and procedures approved by the Standing Committee for Academic Plans and System based on the recommendation of the Deanship of Admission and Registration Affairs, provided that the withdrawal semester is counted within the regular period of the student's program.

2- The withdrawn student can apply for re-enrollment using his previous number and record in accordance with the controls and procedures stipulated in the Executive Rule of Article Nineteen.

### **Article 22: dismissal and granting opportunities**

#### **Student dismissal**

The student will be dismissed from the university in the following cases:

1- If he received three consecutive warnings for his cumulative average being lower than the average specified for graduation in accordance with Articles (forty-one) and (forty-two) of these regulations.

2- If he does not complete the graduation requirements within a maximum period of half the period specified for his graduation, in addition to the duration of the program.

#### **granting opportunities**

1- An academically expelled student who can obtain forty-eight points by studying twelve study units in the two-semester system (thirty-six points by studying nine study units in the three-semester system) may raise his average to the cumulative average required for graduation in his college, and apply. By requesting approval to grant a fourth opportunity electronically, the Dean of the College - or his delegate - makes the decision within three working days from the date of submitting the application through the electronic portal. If the Dean of the College does not decide on the application, the opportunity is granted automatically.

2- If he does not complete the graduation requirements within a maximum period of half the period prescribed for his graduation in addition to the duration of the program, the Standing

Committee to address the students' academic problems, based on the recommendation of the College Council - or its delegate - may give the student an exceptional opportunity to complete the graduation requirements for a maximum period not exceeding twice the original period specified. To graduate, according to the following conditions:

A) The reason for failure must be acceptable to the College Council.

B) That there is an improvement in the student's performance in the last two semesters, and this is measured by dividing the total points of the two semesters by the number of units registered in them is not less than the average required for graduation in his college, and this does not include the summer semester, and the Standing Committee for Addressing Students' Academic Problems has an exception from that.

3- Taking into account the conditions for granting the opportunity mentioned in paragraphs (1 and 2), the University Council - or its delegate - may, based on the recommendation of the student's College Council, in exceptional cases, grant the expelled student the following opportunities:

A) Granting an opportunity not to exceed two semesters for the two-semester system (three semesters for the three-semester system) to the student who was dismissed due to exhausting double the duration of the program, provided that the courses remaining for the student to graduate can be passed in a period not exceeding two semesters for the two-semester system (three semesters). For the three-semester system).

b) Giving an opportunity - not exceeding two semesters for the two-semester system (three semesters for the three-semester system) at most - to the student who was academically dismissed due to warnings.

## 7. Study Regulations and Exams

### 7.1 The academic year

The academic year is divided and the graduation requirements for obtaining the academic degree are distributed according to the academic system and study plan approved by the University Council, as follows:

- 1- Two or more semesters, and there may be a summer semester, provided that its duration is considered half the duration of the semester.
- 2- Four or more academic levels, such that the academic level is not less than four weeks as a minimum and does not exceed eight weeks as a maximum, and the total number of study weeks is not less than forty weeks during the year, and there may be one or two summer levels, if any, provided that its duration should be counted as half the duration of the academic level.

The University Council may grant a student - who has completed a number of academic hours and not completed the requirements for a bachelor's degree - a diploma degree in the specialty in which he studied, in accordance with the controls approved by the University Council, and in a manner that does not conflict with the unified Saudi classification of educational levels and specializations issued by Council Resolution 1442 AH, etc. There are amendments or updates to it, and the National Qualifications Framework /1/ Ministers No. (75) dated 27 in the Kingdom of Saudi Arabia issued by the decision of the Board of Directors of the Education and Training Evaluation Commission at its first meeting 1441 AH, and any amendments or updates that occur to it.

Teaching at the College of Business Administration is subject to the following scheme:

1. The school year consists mainly of two regular semesters and a summer semester.
2. The stage of academic progress is indicated by the academic level since the number of levels to graduate is at least eight levels in conformity with the approved Study Plan.
3. The duration of the level is a full semester (of not less than 15 weeks) and this period does not include the periods of registration and final exams.
4. The duration of the summer semester is not less than eight weeks whereby the teaching time allocated for each course is doubled.

5. Several courses (subjects) are taught during each academic level according to the program of each specialty in the different departments.

6. Students must study 134 (credit hours) to obtain a bachelor's degree.

7. The student chooses the department after completing the Common First Year and the general/basic year in the CBA based on the conditions set by each department.

### 7.2 The Academic System (e-Register):

Registration is the cornerstone of the academic system, the center of the educational process, and the first step to start university life. The new Academic System (e-Register) offers new students the following opportunities:

A. Registration: Registration of courses and deciding the required number of credit hours.

B. Drop and Add: The student may drop or add courses during the first week of teaching provided that the study load does not become more or less than the allowed course load.

#### **Rules and Mechanisms for Registration of Courses:**

- The Course is a module that meets the needs of the level specified in the approved Study Plan in each specialty (Program). The Course has a number, a code, a title, and a description depending on the different departments (see the Department's Manual Guide).

- The Course is divided into a set of theoretical lectures and practical lessons (study units) taught weekly during the academic semester

- The Credit Hour is a weekly theoretical lecture that is not less than fifty minutes, or a practical lesson which is not less than one hundred minutes.

- The registration of the courses for all students is done automatically through the website:

Edugate.ksu.edu.sa

- The academic levels vary in the number of the units of study, from 12 units to 20 units, for each level.

- The Courses are registered automatically at the beginning of the following semester for the student's convenience. Then, the student can modify the course schedule by adding or dropping courses.

### **Dropping and adding of a course:**

- The process of dropping and adding is performed through the edugate portal (<https://edugate.ksu.edu.sa/ksu/ui/home.faces>) during the first week of the semester only; but the number of credit hours registered must be at least 12 hours.
- The student may drop only one course due to an excuse acceptable to the Dean of the College. This procedure should occur at least five weeks before the final exams. The student has the right to apply for at most of four courses during the whole period of study at the College.

### 7.3 Transformation and courses equivalency

#### **Article 23: transferring from outside the university**

A student's transfer from outside the university may be accepted according to the following controls:

- 1- The student must have studied at a local university or college, or a foreign university, college or educational institution, provided that it is licensed by the competent authority in the country of study.
- 2- The student must not have been expelled from the university from which he transferred for disciplinary reasons.
- 3- Fulfilling the conditions for transferring from outside the university approved by the college council to which the student wishes to transfer.
- 4- Approval of the Dean of Admission and Registration Affairs in accordance with the transfer regulations approved by the University President

#### **Article 24: equivalency of courses studied at another university**

It is permissible to equate courses that a student has studied at another university unless he is enrolled at King Saud University during his studies there, unless he is a visitor at that university in accordance with Article Twenty-Eight, and the college or institute council to which the course follows - or his delegate - is responsible for equating the courses that the student has passed from Another university based on the recommendation of the departments offering the course in accordance with the following controls:

1- The study must be at a local university or college, or a foreign university, college, or educational institution, provided that it is licensed by the competent authority in the country of study.

2- The course that the student has passed must be equivalent in its vocabulary or equivalent, and the number of study units must not be less than the units of the course to be equivalent at King Saud University, according to the following conditions:

A- The maximum percentage of academic units that can be credited from outside the university is 40% of the total graduation units from King Saud University.

B- It must not be more than five years since the student passed the course, and the Standing Committee for Addressing Students' Academic Problems has the right to make an exception to this.

#### **Article 25: transferring within the university**

The University Council - or its delegate - approves the conditions and controls for transferring from one college to another within the university, from one department to another within the college, and from one specialty to another within the department based on the recommendation of the college or institute councils. Taking into account the following:

1- Controls for transferring between joint tracks and the colleges to which each track follows, which are approved by the university president - or his delegate - based on what is proposed by the Deanship of Admission and Registration Affairs.

2- The number of transfers between colleges should not exceed two times during the student's academic career, and the Standing Committee for Addressing Students' Academic Problems may make an exception to this.

#### **Article 26: equivalency of the courses studied within the university**

The college council to which the course follows - or its delegate - has the authority to approve the equivalence of the courses passed by the student transferred from one college to another within the university based on the recommendation of the departments that offer these courses, provided that the course passed by the transferred student is equivalent in its vocabulary or equivalent. The number of study units must not be less than the number of units of the course to be equated with.

2- All courses that he previously studied for the same university stage are recorded and counted in the academic record of the student transferred from one college to another within the university, from one department to another within the college, or from one major to another. This includes the grade that the student obtained in each course, and is included in calculating his average. Cumulative of all courses studied at the university.

3- Taking into account Paragraph (1) of Article Twelve, course equivalency may be considered for students accepted for a bachelor's degree who hold academic degrees below a bachelor's degree from King Saud University, taking into account what was stated in Paragraph (1) according to the following:

A- The number of study units that the student is required to study should not be less than 60% of the total prescribed study units required to obtain a bachelor's degree from the university.

B- The student's grades for courses that are equated are not counted in his cumulative average, but the courses are recorded in his academic record.

4- The regular period of study is calculated for a student accepted for a bachelor's degree who holds academic degrees below a bachelor's degree from King Saud University in accordance with what is stated in Paragraph (5) of Article (Twenty-Four).

#### 7.4 Exemption from a course

##### **Article 27:**

The student may be exempted from studying a course or a group of courses at a rate not exceeding 25% of the total units of study for the study plan in accordance with the controls approved by the University Council. The student is assigned a grade of exempt (E).

#### 7.5 Visiting Students

##### **Article 28:**

1- A student at King Saud University may study as a visitor at another recognized university or at one of the university's branches without being transferred, in accordance with the following controls:

A) The approval of the student's college for his studies after verifying that the course he will study outside the university or in one of its branches is equivalent in terms or equivalent, and that the

number of study units is not less than the study units of the course required to be equated within the graduation requirements.

B) The visiting student is treated in a branch of the university to which the student belongs in accordance with Article Twenty-Six of these regulations.

C) The grades for courses that are equivalent to a visiting student from another university are not counted in his cumulative average, and the courses are recorded in his academic record.

d) The student must have studied at the university for a period of no less than two semesters for the two-semester system (three semesters for the three-semester system) before requesting to study as a visiting student at another university.

e) Taking into account Paragraph (A-2) of the Executive Rule of Article (Twenty-Four) of these regulations; The maximum total number of academic units that can be credited from outside the university is 30% of the total graduation units from King Saud University.

f) The visiting student's grade in the course to be equated must not be less than "Good."

g) Approval of the Deanship of Admission and Registration Affairs at King Saud University.

h) The student must provide the Deanship of Admission and Registration Affairs with the results he obtained within two weeks of the start of study in the first semester following his period of study as a visitor. If he does not submit his results, he is considered dropped from those semesters (except the summer semesters) and is treated according to Article (Nineteen) of This list.

i) The monthly stipend is paid to the visiting student if he is eligible for it after submitting his results for the semester he studied to the Deanship of Admission and Registration Affairs.

2- A student at another university or college may study as a visitor at King Saud University or at one of its branches in accordance with the following controls:

A) Submitting approval from the Deanship of Admission and Registration Affairs (or its equivalent) at his university or college in which he is studying to study as a visiting student at King Saud University, and submitting an official application to the Deanship of Admission and Registration Affairs at King Saud University that includes the university courses that the student wishes to study.

- b) The student must be a regular at his university or college in which he studies.
- c) The student is not allowed to study as a visiting student at King Saud University or in any of its branches if he has previously done so  
He was deprived of one of the courses he studied as a visitor at King Saud University.
- d) The student is registered in the courses in accordance with the course registration controls and registration dates at King Saud University.
- e) The visiting student is not paid a monthly stipend from King Saud University

### 7.6 Examinations and Grades:

#### **Article 29: Exams and semester work grade**

- 1- The college council or institute to which the course follows determines - based on the proposal of the department council - the mechanism for calculating the semester work grade, provided that the semester work grade is not less than 50% and does not exceed 60% of the final grade, with the exception of courses of a special nature in accordance with what is recommended. The College Council has the Standing Committee for Academic Plans and System.
- 2- The semester work and the final exam for the course are evaluated according to what is stated in the course description approved in the study program based on the student learning evaluation policy at the university approved by the University Council.
- 3- The course professor is committed to describing the approved course according to the model of the Education and Training Evaluation Commission and the teaching strategies and evaluation methods contained therein for the course learning outcomes.
- 4- The course professor is committed to applying the rules of student conduct and discipline in conducting the educational process for the course.

#### 7.6.1. Semester work grade

- 1- The course professor is obligated to announce how grades for semester work will be distributed to students at the beginning of each semester according to what is stated in the course description and the date of semester exams.
- 2- The course professor is obligated to show the students their answer sheets for the semester test after announcing its result and comparing it with the model answer for the test within a period not exceeding one week of taking the test.

3- The course professor is obligated to announce the results of the completed semester work before the end of the period specified for withdrawing from a semester or course.

4- The student has the right to object to his grade in the semester exam within a week of seeing his answer sheet, and submit the objection request to the course professor. If the student is not convinced of the course professor's statement, he submits his objection to the department head (or the relevant college representative if the department head is the course professor). To consider re-evaluating the student's answer, and for this purpose the head of the department may seek assistance from whomever he deems appropriate among the faculty members in the department, within a week from the date of submitting the objection request to him, and his decision in this regard will be final.

#### 7.6.2 Final exams

1- The college or institute council that offers the course determines the duration of the final exam, provided that the duration of the exams does not exceed three hours.

2- The final exam for the course is held once, and the University Council may, based on the recommendation of the College Council and the proposal of the Department Council, make an exception to this depending on the nature of the course. Academically dismissed due to warnings

#### **Article 30- Organizing final exams**

The College Council approves the mechanism for organizing final exams according to the following controls:

1- Final exams will be held during the specified period according to the approved university calendar.

2- It is not permissible for a student to be tested in more than two courses in one day, and the university president or his or its delegate may make an exception to this.

3- The college is committed to holding final exams on the dates specified in the registration period for each course.

4- A committee to supervise examinations is formed at the college level, headed by the dean of the college.

5- The course professor prepares the test questions and a model answer, and delivers a copy of them to the department head no more than two days before the course's final exam.

6- For a course with multiple sections, unified questions are set for the final exam, and the course professors participate in preparing the questions. The College Council, which offers a course with multiple sections based on the recommendation of the Department Council, may set non-unified questions, and notify the students of this.

7- The student is not allowed to take the final test after half an hour from its beginning, and he is not allowed to leave the test before half the approved test period has passed.

8- The course professor is obligated to be present during the examination of the course he is teaching.

9- The course professor sets the test questions for his course, and the department head may (if necessary) involve one or more specialists with him in marking, and the college council may, when necessary, assign the marking to whomever he deems appropriate.

10 - In the event that it is not possible to hold the final exam on its scheduled date due to a compelling reason, the department head will set an alternative date for holding the final exam, approved by the dean of the college or his authorized representative, provided that what the student tests in one day does not exceed two courses.

11 - The course professor, or whomever the department head designates, monitors the grades obtained by students in the electronic grade monitoring sheets prepared for this purpose and confirms them, and then the department head approves them, within a period not exceeding seventy-two hours from the date of taking the final exam.

If the student is caught cheating during the Final or disrupting the calm and order that must be maintained in the test hall, the violating student is removed from the test hall and a written detailed report of the incident is required, and the dean of the college to which the student belongs must refer the violating student to the Discipline Subcommittee to exercise its jurisdiction in accordance with the University rules.

### **Article 31- absent from the final exam**

A student who is absent from the final examination will have a score of zero in the examination of the course from which he is absent, and his grade in that course will be calculated on the basis of the grades for the semester work he obtained.

### **Article 32- Applying for a makeup exam**

If the student is unable to take the final exam due to an excuse, the college council may accept his excuse and allow him to take an alternative exam, no later than the end of the next academic the next semester. The grade is given to the student after taking the alternative test, or a failing grade (F) if he does not take the alternative test.

1- The student may apply to the college council to request an alternative or makeup exam within a period not exceeding one week from the date of the final exam date in cases of extreme necessity, if the student is unable to take the final exam in any of the semester courses due to an excuse accepted by the College Council.

2- The college council - or its delegate - may accept the student's excuse and agree to give him an alternative test within a period not exceeding the end of the following semester. An alternative test will be allocated for him, and the grade he will receive after taking the alternative test will be given. If one semester has passed and the student has not taken the alternative test, and has not apologized or postponed for that semester, it will be replaced with a failing grade (F) and it will be counted within the semester and cumulative average.

3- If the student is unable to take the alternative exam in the following semester due to a compelling excuse, the Standing Committee for Addressing Students' Academic Problems, based on the recommendation of the student's college and department councils, may allow him to take the alternative exam in another semester (to be specified), and if the semester has passed If the alternative test is not taken, it will be replaced with a failing grade (F) and it will be counted as part of the semester and cumulative average.

4- In the event that the course professor is not available, the head of the department to which the course follows will appoint another professor to prepare and grade the alternative test.

### **Article 33:**

1- The department council that is in charge of teaching the course, based on the recommendation of the course professor, may allow the student to complete the requirements of any course in the following semester without re-registering that course. The student will be assigned an incomplete grade (L) in his academic record, and it will only be counted toward the semester or cumulative average. The grade that a student receives after completing the requirements for that course.

2- If one semester has passed and the incomplete grade (L) has not been changed in the student's record because he did not complete the course requirements, and the student has not withdrawn or postponed that semester, it will be replaced with a failing grade (F) and it will be counted within the semester and cumulative average.

3- If the course professor is not available, the head of the department to which the course follows will appoint another professor to supervise the student's completion of the requirements of the course for which he was assigned an incomplete grade.

### **Article 36: student appeal**

1- The student may appeal the final grade for the course within a period not exceeding ten days from the date of announcing the result by submitting the application to the department that is teaching the course.

2- The head of the department must request the testimony of the course professor, and in the event of an error in the final grade, the result will be amended according to the result adjustment form after ensuring that the merits of all students in the department have been reviewed.

3- The student may submit a request to re-correct the final exam answer sheets in accordance with the following controls:

A - The student must submit a request to re-correct his answer sheets within ten days from the date of announcing the result of the final test in question, and submit the request to the department that is teaching the course.

B - The student must not have previously submitted three requests to re-correct answer sheets for final exams for courses he had previously studied, in which final decisions were issued regarding rejection or retention.

C - The department head must request the testimony of the course professor, and in the event of an error, the result will be amended according to the result adjustment form. However, in the event of a statement that the correction was correct, the department head must show the student his answer sheet and compare it with the model answer for the test. When the student accepts that the correction is correct, he signs his request for waiver. The department head signs to save the application, considering this application as one of the applications referred to in the second paragraph, provided that these procedures are completed within five working days.

D - In the event that the student does not accept the correct marking, the department head must form a committee of two faculty members in the department, not including the course professor, and submit its report to the department head to take his decision to amend the student's grade or reject the request, provided that this is done within a maximum period. Ten working days from the date of forming the committee, and the student will be informed of the decision.

E - If the department head is the course professor, the relevant college dean will carry out the previous procedures.

F - In the event that the student does not accept the decision, he may file a grievance with the council of the college that is teaching the course within ten working days from the date of his being notified in writing or electronically. The grievance is formally submitted to the dean of the college, including the reasons and justifications for submitting it. The grievance is presented to the college council in its first session after Submit a grievance.

G - If the College Council does not accept the reasons for the grievance, it may issue a reasoned decision to save it, and if it agrees to re-correct it; A committee is formed to re-correct the answer sheet, which includes at least three faculty members, not including the course professor, nor members of the previous committee, and one of them is from outside the department. It shall submit its report to the Council within ten working days from the date of issuance of the decision

to form it, and it shall be presented to the Council for decision at the first following session, and the Council's decision shall be final by adopting the minutes of the session.

### 7.6.3 GPA Garding

#### **Article 37:**

The general grade of the cumulative GPA when the student graduates is based on his cumulative average, provided that it is not less than the average determined by the University Council for each major, and in all cases not less than an acceptable grade, and the grades are as follows:

- 1- (Excellent): If the cumulative GPA is not less than 4.50 out of 5.00
- 2- (Very Good): If the cumulative GPA is from 3.75 to less than 4.50
- 3- (Good): If the cumulative GPA is from 2.75 to less than 3.75
- 4- (Accepted): If the cumulative GPA is from 2.00 to less than 2.

#### Article 38:

The grades obtained by the student in each course are calculated according to flowing table:

**Table 2. 1Student grade description**

Scale	Grade Description	Grade	Scale from (5)
<b>95-100</b>	Excellent	A+	5.0
<b>90 to less than 95</b>	Excellent	A	4.75
<b>85 to less than 90</b>	Very Good	B+	4.5
<b>80 to less than 85</b>	Very Good	B	4.0
<b>75 to less than 80</b>	Good	C+	3.5
<b>70 to less than 75</b>	Good	C	3.0
<b>65 to less than 70</b>	Pass	D+	2.5
<b>60 to less than 65</b>	Pass	D	2.0
<b>Less than 60</b>	Failed	F	1.0

#### 7.6.4 honors award

##### **Article 39:**

First honors are awarded to a bachelor's degree student who obtains a cumulative GPA from (4.75 to (5.00) upon graduation), and second honors are granted to a student who obtains a cumulative GPA from 4.25 to less than (4.75) upon graduation.

To obtain a first or second honors degree, the following are required:

A - The student must not have failed any course he studied at the university or at another university.

B - The student must have completed the graduation requirements in a maximum period of time between the minimum and maximum period for remaining in his college. The semesters that the student studied in a field other than his specialty are not included in calculating the period.

C- The student must have studied at least 60% of the graduation requirements at King Saud University.

#### 7.6.5 Graduation

##### **Article 41-**

1- The student graduates after successfully completing the graduation requirements according to the requirements of the study plan, provided that his cumulative GPA is not less than acceptable (2.00 out of 5.00).

2- The University Council grants academic degrees to students based on the graduation memorandum submitted by the Deanship of Admission and Registration Affairs. Individual memorandums are then submitted to students who complete the graduation requirements. The last semester in the student's record is considered the graduation semester.

3- The Deanship of Admission and Registration Affairs is responsible for issuing graduation documents.

##### **Credit transfer policy:**

The cumulative GPA must not be less than 3.5.

The average grade in the studied accounting courses should not be less than (B for males and B+ for females) without fail.

## 8. Learning environment and resources

### 8.1 learning resources

The CBA has access to a wide range of learning resources including King Salman Central library (<https://library.ksu.edu.sa/en>) and other KSU libraries, college portal, web-based learning resources, black board, and e-journals. College portal provides vast amounts of information in the form of college policies, faculty web- pages, links to important web-sites, and announcements about a variety of events. In collaboration with Deanship of e-learning and Distance Education the latter is setting up the infrastructure for e-learning, building lines of communication between faculty and students, providing emails for each student and member of staff and faculty, as well as creating a message center. In addition, the University has cooperated with other partners to provide sources of knowledge for its students such as: access to digital libraries and the National Centre for E- Learning.

The College provides computer labs to facilitate students using and accessing internet and other learning recourses, besides teaching purposes. Furthermore, the College is completely covered with wireless internet access (Wi-Fi).

### 8.2 Safety requirements

- The Department of Safety and Security in the University provides security systems and guards to secure the facilities, Cameras are available throughout the facilities with 24 hours monitoring;
- Fire evacuation policy and fire drills are held in all laboratories;
- First aid kits are available in all laboratories;
- Laboratories are equipped with personal protective equipment according to the needs such as coats, masks, safety goggles, safety gloves, earmuffs, and helmets;

In addition, the College has emergency plans, safety signs, emergency exit signs