Faculty Handbook

Accounting Department

College of Business Administration

King Saud University

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1. A word from the Chairman

Welcome to the Accounting Department at King Saud University, one of the nine departments that form the College of Business Administration. This department is committed to serving the community by teaching first-class Accounting in order to graduate knowledgeable students that meet the needs of the job market in the fields of Financial Accounting, Managerial Accounting, Auditing, Taxation, and Accounting Information System. We, in the department, pride ourselves on maintaining high quality levels of instruction and research, with our vision fixed at reaching the excellence in accounting education in KSA. We also have an enthusiastic, qualified, and experienced faculty, who take pleasure in giving professional teaching, both on the undergraduate and postgraduate levels, as well as conducting scholarly research in a diversity of specializations. Coming from different countries and holding high degrees from universally-acknowledged universities, the faculty members are vibrant, friendly, and dedicated to making the students' learning a unique experience of benefit and delight.

The Accounting Department at KSU offers a BA study plan to students who wish to specialize in accounting. The study plan includes courses in the core areas of accounting in addition to a variety of elective courses students can choose from to suit their own interests. The department also offers M.A and Ph.D. courses in accounting. Those postgraduate programs aim at fostering students' critical thinking and creativity, broadening their knowledge in their chosen fields of academic specialization, and refining their academic research and analytical skills.

Accounting Department has a number of smart classrooms and Computer labs that help students acquire knowledge and skills more efficiently and effectively. A library that includes a large number of textbooks and references is also available to both faculty and students to make research and knowledge acquisition easily accessible.

The Accounting Department at KSU has a vision to assume a national and regional leading role in the teaching, training, and research of Accounting and Auditing. We aspire to assume a place among the leading regional departments of Accounting. To reach that end, we invest in our distinguished faculty, revise and improve our course plans, and adopt up-to-date learning technologies and research techniques. We strongly believe we have the expertise and the strong will to make our vision a solid reality.

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.

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 be recognized as an innovative leader in professional accounting education and to become one of the primary departments of excellence in education in KSA"

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.

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 prost 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

Knowledge and understanding	
K1	Recognize accounting and auditing, concepts, methods, principles, and procedures.
K2	Recognize cost and managerial accounting' approaches, techniques, and systems.
Skills	
S1	Prepare financial reports in accordance with International Financial Reporting Standards (IFRS).
S2	Prepare cost and managerial reports for decision making.
S3	Apply Zakat and Tax requirements in line with national standards and regulations.
S4	Apply internal and external auditing procedures in accordance with International Auditing Standards (IAS) and International Standards for The Professional Practice of Internal Audit.
S5	Analyze and interpret financial reports for decision making.
S6	Communicate effectively and professionally in oral and written forms.
S7	Analyze complex and unstructured accounting problems using critical thinking and appropriate tools and technologies.
Values, Autonomy, and Responsibility	
V1	Demonstrate independence and responsibility for their own learning and continuing personal and professional development.
V2	Demonstrate effective interpersonal, leadership, and decision-making skills in dealing with various accounting issues.
V3	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)
Level 1	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
Level 2	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
Level 3	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

Level	Code	Course	Type	Prerequisite	Hrs	Level
Level 4	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
Level 5	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
Level 6	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
Level 7	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
Level 8	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
Level 9	ACCT 477	Co-op Training	Required	ACCT 444	6	Department
Elective	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 Course Description

ACCT 201 - Principles of Accounting and Financial Reporting (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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 (3 Credit Hours)

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. Guidelines for New Faculty Members

5.1 Policies and Faculty Rights:

Please visit KSU Deanship of Humen Recourses website for information about the rules, rights and obligations:

https://dfpa.ksu.edu.sa/ar

5.2 Types of Faculty:

Teaching Assistant: a job position appointed to those who have received a bachelor degree from a Saudi university or an acknowledged non-Saudi university and plan to pursue both their Master degree and Ph.D. degree.

Lecturer: a job position appointed to those who have received a Master degree from a Saudi university or any acknowledged non-Saudi university and plan to pursue their Ph.D. degree.

Assistant Professor: a job position appointed to those who have a Ph.D. from an acknowledged Saudi or international university.

Associate Professor: a job position appointed to assistant professors who have served for four years in a Saudi university or any acknowledged university, but their service in a Saudi university should not be less than a year. In addition, they have participated in four units of published works, and are the sole authors of two of these works.

Full Professor: a job position appointed to associate professors who have served for four years in a Saudi university or any acknowledged university, but their service in a Saudi university should not be less than a year. In addition, they have participated in six units of published works, and are the sole authors of three of these works.

5.3 Required Procedures for New Faculty Members:

1. Report to work by visiting the office of the department's secretary to sign in.

2. Issue an I.D. card from the Deanship of Staff Affairs.

3. Create an email via the university's website.

4. Create a group on e-learning (LMS) via http://lms.ksu.edu.sa for each course they teach.

5. Create their own webpage on KSU's website by visiting http://fac.ksa.edu. sa, which includes: present taught courses, course syllabuses, C.V., contact information and research work. For more information about how to create a website, visit http://itsupport.ksu.edu.sa

6. Create a Teacher's File for the Academic Accreditation and Evaluation Committee which includes C.V., teaching philosophy, course specifications, samples of exams, quizzes and assignments, and course reports. This should be done after completing the first semester.

5.4 The Accounting Departments' Committees

1- The Department Steering Committee (DSC):

DSC Tasks and functions:
- Supervising the department's strategic plan and following up on its implementation in line with the college's strategic plan.
- Determine the vision, mission and objectives of the department and review them periodically.
- Follow up the implementation of the department's executive plan.
- Proposing development plans for the department.
- Activating the role of the advisory council in the department.
- Identifying the elements of strength and weakness in the activities of the various programs and developing the necessary plans to benefit from or treat them.
- Follow up on completing all academic accreditation requirements.
- Preparing and updating the department and program guide.
- Holding a periodic meeting to discuss the reports of the quality management committees in the department.
- Follow-up and coordination with the College Vice Deanship for Development and Quality and provide it with periodic reports.

2- Development and Quality Committee (DQC):

DQC tasks:
- Promoting the culture of quality among the department' faculty members, employees and students.
- Develop the management and following-up of quality control operations in the department.
- Preparing, monitoring, distributing, collecting and analyzing all questionnaires for the Education and Training Evaluation Authority.

- Selection of performance indicators and benchmarking of the department's programs, analysis and building improvement plans based on them.
- Preparing a report on the program's consistency with the requirements of the National Qualifications Framework (NQF).
- Selection and follow-up of the report of the independent auditor, and the development of improvement plans based on its recommendations.
- Preparing the department's brochures and guides, as well as the department's introductory brochures, job opportunities and study plans.
- Supervision of the department's website.
- Urging faculty members to update their electronic pages on the department's website.
- Documenting the efforts and results of the academic accreditation procedures in the department and submitting them to the department head.
- Carrying out other tasks assigned by the committee with regard to academic accreditation and quality activities and application.

3- Academic Accreditation and Evaluation Committee (AAEC):

AAEC tasks:
- Follow up, update and complete the academic programs reports (program description, self-evaluation scale report - course description, course reports, learning assurance reports, and the program annual report) and classify and save them electronically and on paper.
- Supervising the preparation and processing of the course file for all courses of the department's programs.
- Supervising the academic accreditation link and maintaining all program documents.
- Ensuring the preparation of students' examination forms and answers forms of all taught course of Program or Programs.
- Ensure that all committee files related to the quality management system are updated.
- Submitting a periodic report on the extent to which academic accreditation requirements have been completed and submitting them to the Vice Deanship for Development and Quality.
- Preparing a self-study report to obtain or renew national or international accreditation.
- Documenting the efforts and results of the academic accreditation procedures in the department and submitting them to the department head.
- Carrying out other tasks assigned by the committee with regard to academic accreditation and quality activities and application.

4- Faculty Affairs Committee (FAC)

FAC tasks:

- Considering applications for the appointment of new faculty members by studying their applications, conducting interviews with them, and recommending them to the department council.
- Considering requests for promotion of faculty members and recommending them to the department council.
- Considering the requests of faculty members and those of similar status related to assignment, secondment, resignation and consultation (full-time and part-time) and submitting that to the department council.
- Considering applications for the appointment of teaching assistants and lecturers, conducting appropriate employment tests for them, and submitting recommendations to the department council.
- Follow up on the announcement of the department's needs for teaching assistants and the dates for applying for vacant positions.
- Considering scholarship requests for teaching assistants and lecturers, verifying the integrity of the programs they wish to enroll in and their compatibility with the department's policy, and the validity of admission papers and other documents, and submitting recommendations to the department council.
- Follow up the affairs of scholarship students at home and abroad, prepare a report on their academic conditions and submit them to the head of the department.
- Studying the department's annual needs of faculty members and the like, and submitting them to the department head.
- Surveying and attracting new faculty members for the department with competence and distinction.
- Studying related topics referred to it by the department head and the department council.

5- Graduate Studies Committee (GSC)

GSC tasks:

- Reviewing and developing postgraduate program plans for the department and submitting them to the department council.
- Follow-up the application of the plans and vocabulary of graduate studies courses and the level of teaching in them.
- Recommend admission and transfer criteria for the program, and apply them to applicants after the approval of the department council.
- Suggesting the number of students expected to be accepted for the coming years.

- Examining and sorting the files of applicants for postgraduate studies in the department, conducting admission interviews, and nominating the proposal to accept them to the department council.
- Preparing an introductory meeting for new postgraduate students at the beginning of the first semester of each year.
- Providing academic guidance to postgraduate students.
- Reviewing and following up the conditions of academic postgraduate students on a quarterly basis, making recommendations to the department council regarding them, and ending all their formal procedures.
- Considering requests for deletion and postponement of admission, study, additional and exceptional registration opportunities, and re-enrolment.
- Preparing study schedules and distributing courses for postgraduate programs to faculty members in coordination with them.
- Preparing exam schedules for postgraduate courses for each semester, in coordination with faculty members.

6- Scientific Research Committee

SSC tasks:
- Develop strategic plans for scientific research in the department and follow up on their implementation.
- Organizing symposiums and seminars in the field of scientific research at the department level.
- Organizing seminars and specialized scientific seminars.
- Work to form research groups within the department in various fields.
- Encouraging faculty members and encouraging publication in scientific journals with a high rating.
- Studying the obstacles facing conducting scientific research in the department and working to overcome them.
- Building and updating a database of scientific production of faculty members and those of similar status in the department.
- Preparing a list of postgraduate students participating in research and conferences.

7- Undergraduate studies Committee

USC tasks:

- Reviewing and developing the study plan for the bachelor's program and submitting it to the department council.
- Refereeing the study plan for the bachelor's program from internal and external parties to ensure access to an academically distinguished plan in line with the "National Qualifications Framework"
- Equivalence of program courses with courses of other programs.
- Follow up the development of modern trends in methods, methodology and techniques of teaching and evaluation.
- Determining training programs to develop the teaching and research skills of faculty members.
- Submit periodic reports on academic courses and scientific programs to the department council.
- Adopting good joint programs.
- Preparing and implementing workshops for the proposed new programs in the department.
- Supervision of the department library.
- Follow-up and work to provide educational resources to meet all the needs of the program and its courses.
- Ensure that learning resources are easily accessible when students need them.
- Collecting the needs of faculty members from learning resources before using them in sufficient time and working to provide them.
- Follow up on updating academic references for courses.
- Activating and integrating work with electronic courses and digital content at all levels of study in the department.
- Commitment to the Blackboard system to be a tool in.

8- Study Schedules and Registration Committee (SSRC)

SSRC tasks:

- Work on preparing study schedules, distributing the teaching load, and following it up in coordination with the department head.
- Distributing the department's courses to the faculty members according to the exact specialization and research and scientific interests.
- Follow-up the distribution of program courses to the halls allocated to the department.

- Checking the proportionality of the number of students in the division with the capacity of the hall registered for the course.
- Coordination with the administration of the college and the university to solve the problems of the study schedule and classrooms.
- Coordinating with the graduate studies course regarding postgraduate program schedules.
- Preparing the teaching load schedule for the department members for each semester.
- Preparing extra hours schedules and cooperation hours for the department.

9- Student Affairs and Academic Advising Committee (SAAC)

SAAC tasks:
- Preparing a plan for the student counseling program and updating it annually.
- Raising awareness of the importance of academic, vocational, psychological and social counseling.
- Educating the student about the supportive services and activities provided by the college and the university.
- Receiving and responding to student suggestions or complaints and working to overcome them.
- Preparing programs to deal with stuttering among some students.
- Academic support (studying the situation of students who are struggling or with low averages) and preparing programs to help them.
- Any other related tasks referred to it by the department council and the department head.

10- Examinations Committee

Committee tasks:
- Reviewing the exam schedule for the bachelor's program with the college committee and coordinating for the student's interest.
- Developing the schedule of observations in coordination with the head of the department and supervising its implementation.
- Supervision of department tests.
- Coordinating with the decision of the Postgraduate Studies Committee regarding exam dates for postgraduate courses.
- Preparing a report on the progress of the department's exams, including delays and absences.

11- Public Relations and Community Partnership Committee (PRPC)

Duties of this committee includes:

- Develop an action plan for practical programs aimed at strengthening the partnership between the department, the community, government agencies and other key players in the market, and follow up on their implementation.

- Encouraging and developing the spirit of initiative among the employees of the department and students to participate in community service, as well as external community parties to train students in the workplace.

- Follow-up files of correspondence with internal and external bodies and inform the head of the department about the progress and results to take the appropriate decisions.

- Monitoring and tabulating scientific research projects implemented by the department and its members, which contribute to community service and development plans.

- Monitoring and tabulating training programs, scientific consultations, and cultural and awareness activities implemented by the department and its members, which contribute to community service and community partnership.

- Preparing documented periodic reports on the department's activities aimed at serving the community.

- Contribute to providing the college magazine and the university magazine with the activities and events of the department.

6. Academic and Examination System

6.1 Attendance

The attendance sheet is a sheet that includes the names of all students registered in a course. It can be obtained through the online academic portal https://edugate.ksu.edu.sa. Faculty members should make sure that they have the most updated list especially during the first weeks because students are still allowed to add and/or drop courses. They should make sure that all students attending are on the official attendance list, students who are not on the list should be banned from attending.

6.2 Warnings

Instructors should keep a record of students' attendance for every lecture. The first warning is given to students when their absence is twenty five percent (25%) from the total amount of lecture hours from the beginning of the semester until the time of issuing the warning. To calculate the absence, you divide the total number of absences by the total number of classes (or hours) then multiply by 100.

6.3 Denied Entry

Students are denied the chance of taking the final exam when the percentage of their attendance is (75%) from the total amount of lecture hours. Please note students cannot be denied taking the final exam if an initial warning has not been issued and listed earlier.

6.4 Examination

6.4.1 Exam Paper Format

Exam questions should be consistent with the course objectives and learning outcomes stated in the course specifications. The questions should target all levels of learning: knowledge, understanding, analytical and critical skills. An exam paper should include the following:

• A clear font (e.g. Times New Roman).

• Name of faculty member.

• Name and number of the course taught.

• Section number.

• Type of exam: quiz, midterm, or a final exam.

• College and department names.

• Academic year and semester.

• Division of grades next to each question.

• Distribution of questions according to equal grounds; between objective questions and essays and considering the time for each question.

6.4.2 Makeup Exams

If students are unable to attend an exam due to an emergency case, they fill a form requesting a makeup exam and attach their excuse for missing the final exam. The request is then processed through a committee on the college level. If their request is approved, the instructor keeps the students' course mark grade out of 60 on edugate and the students will receive an F in the course until they have a chance to retake the makeup exam the following semester.

6.4.3 Final Exams

A final exam should follow the same guidelines described above. In addition, questions should be presented to the vice-chair of the department to sign (at least 3 days prior to the exam). This should be done after the course coordinator has seen it. Once the exam paper is signed by vice-chair of the department, copies of the exam can be made at the college's copy center on the third floor.

6.4.4 Invigilation during Final Exams

Faculty members are given invigilation hours during the weeks of final exams. The following is a list of pointers and invigilation instructions provided by King Saud University. Invigilators' tasks and duties inside the examination room/venue include the following:

1. Follow and abide by examination schedule and refrain from being absent from duty. In case of absence, the invigilator is responsible for making arrangements for a substitute.

2. Arrive at the examination room 15 minutes before the exam begins, sign attendance sheets provided by the examination-hall supervisor. Make sure to sign-in upon arrival, as well as after submitting exam papers taking into consideration accuracy of both time of arrival and submission of papers.

3. Avoid correcting exam papers and refrain from talking with co-invigilators in the examination room.

4. Avoid using mobile phones inside examination room at all times throughout the examination period.

Remain in the examination room and do not leave before the exam ends. There should be two invigilators present in each room at all times.

6. Ensure that students have switched-off their mobile phones and have put them in their bags.

7. Ensure that students have removed their abbayas, scarves, hats or sunglasses.

8. Ensure that students have put their books and notes inside their bags and have placed the bags under their chairs.

9. Distribute and collect examination question papers while observing the different forms of examination papers.

10. Count examination papers and ensure that they match the number of students sitting for the exam before submitting them to the Chief Invigilator (Control Committee).

11. Ensure that students have signed in the attendance sheet (attendance slip).

12. Maintain order in the examination room and ensure that examinations are properly conducted.

13. Check students' University ID for identification and verification purposes.

14. In case of academic offences or observation of fraudulent acts:

a. Confiscate any relevant evidence or means used for cheating.

b. Escort the student out of the examination room since the student forfeits the right to complete the exam.

c. Write an incident report in the presence of head of examination committee and ensure the signature of student, invigilators, head of examination committee at the department or college.

d. Attach the evidence to the incident report as well as the student's examination paper.

15. Course instructor should remain in the building where the examination is being held and check up on examination rooms when necessary to address any queries, check papers and to ensure that there are no problems.

6.5 Policy and Procedures on Cheating

King Saud University adopts a strict policy against cheating in all forms. When a cheating case is proved, the object used must be confiscated and the student's papers are given to the Disciplinary Committee. A penalty is issued and it is then raised to the Final Schedules Committee in the department to deal with the situation and issue a report of the incident. According to the report submitted by the Disciplinary Committee, the vice-chair of the department issues an official report to the vice dean of the college to decide on the course of action.

Exams and Assignments: If students cheat during their midterm, quiz or assignment, they automatically receive a zero.

Final Exam: If students cheat during their final exam, they fail the course and another course they are taking and passing.

6.6 Grades and Correction

6.6.1 Division of Grades

Each course is out of 100% in which it is divided into the following format:

• 60% are grades throughout the semester, which are divided into assignments, midterms, research, presentations...etc. No more than 30% should be given to exams and quizzes; grades cannot be distributed on only two midterms.

• 40% is the final grade, which students receive according to their performance in the final exam.

6.6.2 Final Exams Correction

Faculty members are responsible for correcting the exams of their taught courses and documenting the final grades in a time period that does not exceed 72 hours (including weekends) from the time of the final exam. The following table shows the distribution of grades:

Scale	Grade Description	Grade	Scale from (5)
95-100	Exceptional	A+	5.0
90 to less than 95	Excellent	A	4.75
85 to less than 90	Superior	B+	4.5
80 to less than 85	Very Good	B	4.0

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75 to less than 80	Above Average	C+	3.5
70 to less than 75	Good	C	3.0
65 to less than 70	High Pass	D+	2.5
60 to less than 65	Pass	D	2.0
Less than 60	Fail	F	1.0

After correcting the exam, marks out of 60 and 40 should be typed in the online academic portal www.edugate.edu.sa. Grades should not include fractions and students that are denied from taking the final exam get the grade (DN). Students absent from the exam get a zero on their final exam but their grades throughout the semester should be posted on the online academic portal. After revising the grades, faculty members should save and print the page using the print icon on the website's page (not on the computer). The grade sheets of each course should be printed, signed and submitted to the vice chair of the department. Grades should not be announced prior to submission. The grades are then sent to the Deanship of Admission and Registration, which electronically announces the grades immediately after approval. Faculty members who have not activated their I.D. number should request the official grading sheet from the department's secretary and fill it in manually.

6.7 The Department's Plagiarism Policy

If students plagiarize or hire a ghostwriter, they are first issued a written warning. If the case occurs again, they receive a failing grade on the assignment plagiarized and their name is written in the department's plagiarism blacklist.

7. Expectations from Faculty Members in Each Semester

The Accounting Department places a great value on professional and productive environment created by its faculty members. Therefore, a faculty member should exhibit good work ethics, such as punctuality and cooperation with other faculty members and the department. Since the workload differs each semester for faculty members, the following are expectations from faculty members for each semester.

7.1 Commitment to the Official Working Hours

Each faculty member should committee to the Official Working Hours stated in the bylaw where staff members and the like shall have (35) thirty-five hours working hours per week, raised to (40) forty hours by a University Council resolution. The hours include teaching, researching, academic supervision, office hours, scientific committees and other academic works assigned by the University concerned bodies.

The three components of CBA's expectation from each of its faculty member

- Teach effectively.

- Research actively.

- Service excellently.

The formula of CBA for allocating the working hours

Rank	Teaching	Research	Services
Professor	30%	50%	20%
Associate Professor	40%	40%	20%
Assistant Professor	50%	30%	20%

The teaching load policy of CBA/KSU

- **Professor – 10 Credit hours.**

- **Associate Professor – 12 Credit hours.**

- **Assistant Professor – 14 Credit hours.**

7.2 Syllabus

There is a course specification for each course, which includes information and guidelines about the course. Each faculty member should follow the course specification and create a course syllabus based on it. This should be submitted to the course coordinator at the beginning of every semester and distributed it to students on their first class; it should include the following information:

- Name, email, office hours, and office number of a faculty member.
- Name and number of the course.
- Goals and objectives of the course.
- Required text books.
- Topics that will be covered.
- The division of grades (midterms, quizzes, research, presentations, projects...etc)
- Any useful websites that are related to the course.
- In order to avoid misunderstanding, faculty members are advised to explain their way in managing the classroom e.g. attendance, tardiness, assignment submissions, and makeup exams.

Upon completion, a copy should be given to the Academic Accreditation and Evaluation Committee.

7.3 Coordination and Course Reports

It is important to the department and the university as a whole that the courses are unified regardless of who is teaching the course in order to achieve student justice, enrich the teaching experience for faculty members, and enhance the quality of teaching and learning in the program. This results in making the students feel secure that they are receiving an equal academic experience, as well as making the faculty members benefit in which all of us -no matter how many

years of experience- surely benefit from the exchange of expertise and experience and opinions about the content, teaching strategies, types of examination and grading.

7.3.1 Coordination

The main goal of coordination is to ensure that the learning outcomes set out in the course specifications are met. It also minimizes the gap between different sections of the same course, which is equally as important. It makes sure that the academic process, such as grading, follows the guidelines and goals in the course specifications and oversees what faculty and students are conducting in class that can help in reaching that goal. Thus, each course is assigned to a course coordinator whose responsibility includes the following:

1. To make sure that each faculty member responsible for a section is teaching it according to the course specifications created by the department. Moreover, to guarantee that each faculty member is working on the development of the goals and targeted skills.

2. To make sure that examination and other grading methods in different sections are similar (in terms of types of questions and level of difficulty).

3. To write a unified course report that includes what is mentioned in the course reports written by faculty members of the different sections.

4. To guarantee accurate and high-quality performance by conducting meetings with faculty members of other sections according to the following:

▪ Meetings should take place during the first week of the semester in order to discuss the syllabus and reach a common ground.

▪ Meetings should take place prior to midterms and prior to finals in order to make sure that the exams in the different sections are somewhat similar in terms of the type of questions and difficulty level.

▪ Meetings should take place after correcting the midterms and finals to make sure that all faculty members have consistent standards in relation to the course specification's goals and objectives,

as well as to make sure that there is agreement on how the students from both sections are graded.

▪ If instructors are coordinators of courses they are teaching, they should also share their exams with other instructors of the same course. Coordination is a learning platform which allows instructors to share their knowledge and exchange experiences in order to benefit from one another.

7.3.2 Course Reports

At the end of every semester, each course instructor is required to fill out a course report and hand it to the course coordinator and Academic Accreditation and Evaluation Committee. Faculty members should explain the teaching methods, techniques used and any difficulties faced. They also should include the final results and how the grades are divided. Furthermore, they can suggest solutions to the problems faced in order to improve the teaching and learning experience.

7.4 Schedules

In the first week of each semester, faculty members are expected to have a copy of their schedule signed by the head of the department and hung on their office door that includes: courses taught, section number, time and place of each lecture, office hours (at least 6 hours) and committees they are involved in.

8. Electronic Services

8.1 Email:
To create an email account, follow these steps:

• Access the link http://mailreg.ksu.edu.sa.

• Enter job I.D. number and national I.D. number.

• Follow the instructions.

By finishing these steps, an email address is immediately created, and the password is the one that is approved by the university system and all electronic uses.

8.2 Tawasol
Tawasol (http://tawasol.ksu.edu.sa) is a service that allows faculty members to send SMS text messages to their students. It is an instant and efficient way to send notifications to students.

8.3 Electronic Services
Access https://fogin.ksu.edu.sa to include all information related to faculty members e.g. teaching load, seminars and workshops.

8.4 Webpages for Faculty Members
To create a webpage, access https://fac.ksu.edu.sa and follow the instructions.

8.5 Online Academic Portal
Access www.edugate.ksu.edu.sa to follow up on all taught courses and sections, print attendance sheet, fill in the attendance and absence electronically, and submit the final grades.

8.6 Learning Management System (LMS)
LMS or "Blackboard" is an online system, which both faculty members and students can access. On their LMS page, faculty members can upload information about their courses (e.g. syllabus, slides, handouts...etc), create a discussion forum for students, and post assignments and quizzes.

Website: http://lms.ksu.edu.sa

8.7 Electronic Library
Visit http://library.ksu.edu.sa to access the catalog and databases of KSU's library.

8.8 KSU Cloud

King Saud University provides cloud storage service to faculty members, which has been linked to their emails. Cloud storage service includes many features; visit http://etc.ksu.edu.sa/ar/cloud for more information.

8.9 Workshops and Webinars

The Deanship of Skills Development provides workshops and webinars. For more information, visit htttp://usd.ksu.edu.sa/ar.

8.10 Technical Support

If you are facing any technical problems, you can contact technical support on the following website: http://itsupport.ksu.edu.sa . Moreover, you can find the complete services provided by the Deanship of e-Transactions and Communications https://etc.ksu.edu.sa/ar/node/3648 .

8.11 Faculty Information

Faculty information and websites can be found on https://cba.ksu.edu.sa/en/accou-2