



الجامعة السعودية الإلكترونية
SAUDI ELECTRONIC UNIVERSITY
2011-1432

College of Administrative and Financial Sciences

STUDY PLAN PROJECT

BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION (BSBA) – MAJOR IN ACCOUNTING

September 2023

Introduction

Accountancy is a well-established specialization, which has a vital role in any business venture. The accountant is the producer of the information products which are fundamental for making sound administrative decisions in the organization, as well as important investment decisions for bodies outside the organization. In this sense, preparing efficient and highly qualified accountants comes in response to the need to create the basic factors which consolidate competitiveness in the national economy.

The Importance and Reasons for Creating the Program

The reasons for creating the program in accountancy include:

1. The important role of accountancy in any business or organization.
2. The continuous need for qualified accountants in the job market.
3. The need in the KSA for Saudi accountants.
4. The expansion in accountancy jobs in most organizations in public and private sectors.
5. The increasing need for auditors and qualified bookkeepers.
6. The increase in responsibilities shouldered by accountants in administrations and organizations.
7. The growing interest by learners in various aspects of this specialization.

In addition to the above, the program in accountancy will help in creating a qualified pool of manpower which will occupy a leading role in Saudi businesses and organizations, which in turn reinforces the status of Saudi economy on the world scene.

Program Objectives

The BA in Business Administration (accountancy) aims at preparing a specialized workforce and developing the skills and competencies needed for meeting the requirements of the job market in both public and private sectors.

The graduates of this program are expected to:

1. Prepare and design technical accountancy systems in the employer's organization.
2. Register various types of accounts needed in the employer's organization.
3. Perform bookkeeping duties and end of period balance and accounts.
4. Review accounts and relevant documents.
5. Audit accounts and verify their authenticity.
6. Analyze accounts and train employees in accountancy practices.
7. Use IT and specialized computer systems.
8. Supervise accountancy units in the employer's organization.



9. Complete higher studies in accountancy.

Duration of Study in the Program

8 Semesters



Program Learning Outcomes

1. Recognize the fundamental concepts, principles and theories in business discipline applicable at the local or global level.
2. Describe financial, cost, and management accounting principles, assumptions, and theories.
3. Recognize standards, laws, and procedures of auditing, zakat, taxation, and governmental and nonprofit accounting.
4. Demonstrate effective skills in written and verbal communications using appropriate technologies and tools.
5. Show an ability to integrate the concepts of the core areas of business field.
6. Develop critical and analytical thinking for effective opportunity in identification, problem solving and decision-making for business issues.
7. Apply accounting skills to explain and address major steps in the financial accounting cycle, mergers, acquisitions, and financial statements audit.
8. Demonstrate effective and collaborative interpersonal skills in a team setting.
9. Recognize and apply academic integrity, professional code of conduct and ethical standards in business practice.

Career Opportunities for Graduates of the Program

The BA in Business Administration (Accountancy) prepares graduates to work in a wide variety of jobs in the public and private sectors including:

- Assistant accountant, accountant.
- Account's analyst.
- Assistant accounts reviewer, accounts reviewer.
- Authorized (legalized) auditor.
- Assistant budget researcher, budget researcher, budget specialist.
- Pension accounts reviewer, pension accounts inspector.



Vision

The Accounting Department aims primarily to qualify students to obtain a high-quality education in Accounting by ensuring offering the latest and best accounting science knowledge. To achieve this goal, the department develops curriculums constantly with regard to the labor market needs, which enable students to have more opportunities in joining the workforce or continuing their studies.

Mission

The mission of the Saudi Electronic University accounting program is to achieve quality outcomes by:

- 1- Educating students in accounting theory and practice to prepare them for the market.
- 2- contribute to the profession through academic research and publications.
- 3- Enhancing the relationship between students and other stakeholders in society.

Program Study Plan

The Bachelor of Business Administration - Major in Accounting program contains 42 courses, distributed over 8 semesters. The program is only offered in English.

University Requirements: (34 Credits)

1. **ENG001:** English language Skills
2. **CS001:** Computer Essentials
3. **MATH001:** Fundamentals of Math
4. **ENG001:** English language Skills
5. **COMM001:** Communication Skills
6. **ENG001:** English language Skills
7. **CI001:** Academic Skills
8. **ISLM 101:** Introduction to Islamic culture
9. **ISLM 102:** Professional Conduct & Ethics in Islam
10. **ISLM 103:** Islamic Economic System
11. **ISLM 104:** Social System and Human Rights

College Requitements: (57 Credits)

1. **MGT 101:** Principles of Management
2. **STAT 101:** Statistics
3. **ACCT 101:** Principles of Accounting
4. **LAW 101:** Legal Environment of Business
5. **ECON 101:** Microeconomics
6. **ECOM 101:** E Commerce
7. **MGT 201:** Marketing Management



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8. **MGT 211:** HR Management
9. **STAT 201:** Quantitate Methods
10. **FIN 101:** Principals of Finance
11. **ECON 201:** Macroeconomics
12. **MIS 201:** Management of Information Systems
13. **MGT 301:** Organizational Behavior
14. **MGT 311:** Into to Operations Management
15. **MGT 321:** Into to International Business
16. **ACCT 301:** Cost Accounting
17. **MGT 322:** Logistic Management
18. **ECOM 201:** Introduction of E Management
19. **MGT 401L** Strategic Management

Specialization Requirements: (24 Credits)

1. **ACCT 201:** Financial Accounting
2. **ACCT 402:** Introduction to Accounting Information System
3. **ACCT 302:** Advance Financial Accounting
4. **ACCT 403:** Accounting Research and Practice
5. **ACCT 401:** Auditing Principles & Procedures
6. **ACCT 422:** Tax and Zakat Accounting
7. **LAW 401:** Companies Law
8. **ACCT 322:** Managerial Accounting

Field Experience/ Internship: (6 credits)

ACCT430: Internship



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Concentration courses: (9 Credits)

- *Accounting Concentration:*
 - **ACCT 405:** Accounting of Financial Institutions
 - **ACCT 321:** Government and Non-Profit Accounting
 - **ACCT 424:** Insurance Accounting

- *Finance Concentration:*
 - **FIN 201:** Corporate Finance
 - **FIN 402:** Financial Institutions and Markets
 - **FIN 401:** Banks Management

- *E-Commerce Concentration:*
 - **IT 404:** Web Design
 - **E-COM 421:** E-Business Strategies and Business Models
 - **E-COM 301:** E-Marketing

- *Management Concentration:*
 - **MGT 312:** Decision Making and Problem Solving
 - **MGT 323:** Project Management
 - **MGT 402:** Entrepreneurship and Small Business



Program Structure

#	Course Code	Course Title	Credit hours	Pre-requisites
1	ENG001	English language Skills	8	
2	CS001	Computer Essentials	3	
3	MATH001	Fundamentals of Math	3	
4	ENG001	English language Skills	4	
5	COMM001	Communication Skills	2	
6	ENG001	English language Skills	4	
7	CI001	Academic Skills	2	
8	MGT 101	Principles of Management	3	Passing the first year
9	STAT 101	Statistics	3	
10	ACCT 101	Principles of Accounting	3	
11	ISLM 101	Introduction to Islamic culture	2	
12	LAW 101	Legal Environment of Business	3	
13	ECON 101	Microeconomics	3	
14	ECOM 101	E Commerce	3	
15	MGT 201	Marketing Management	3	MGT 101
16	MGT 211	HR Management	3	MGT 101
17	STAT 201	Quantitate Methods	3	STAT 101
18	FIN 101	Principals of Finance	3	ACCT 101
19	ISLM 102	Professional Conduct & Ethics in Islam	2	
20	ECON 201	Macroeconomics	3	
21	MIS 201	Management of Information Systems	3	MGT101
22	MGT 301	Organizational Behavior	3	MGT211
23	ACCT 201	Financial Accounting	3	ACCT101
24	MGT 311	Into to Operations Management	3	MGT 101 STAT 101
25	MGT 321	Into to International Business	3	
26	ACCT 301	Cost Accounting	3	ACCT101
27	ISLM 103	Islamic Economic System	2	
28	MGT 322	Logistic Management	3	MGT101
29	ECOM 201	Introduction of E Management	3	MGT101



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30	ACCT 402	Introduction to Accounting Information System	3	ACCT101+MIS201
31	ACCT 302	Advance Financial Accounting	3	ACCT201
32	ACCT 403	Accounting Research and Practice	3	
33	MGT 401	Strategic Management	3	MGT201+FIN101
34	ACCT 401	Auditing Principles & Procedures	3	ACCT 302
35		Concentration	3	
36	ACCT 422	Tax and Zakat Accounting	3	ACCT201
37	LAW 401	Companies Law	3	LAW101
38	ISLM 104	Social System and Human Rights	2	
39		Concentration	3	
40	ACCT 322	Managerial Accounting	3	ACCT301
41	ACCT 430	Internship	6	Complete 90 credit hours
42		Concentration	3	
43				
Total Credits			130	

Electives	Concentration	Course Code	Course Title	Credit Hours	Pre-Requisites
	Accounting	ACCT 405	Accounting of Financial Institutions	3	ACCT 201
		ACCT 321	Government and Non-Profit Accounting	3	ACCT 201
		ACCT 424	Insurance Accounting	3	ACCT 201
	Finance	FIN 201	Corporate Finance	3	FIN 101
		FIN 402	Financial Institutions and Markets	3	FIN 101
		FIN 401	Banks Management	3	FIN 101
	E-Commerce	IT 404	Web Design	3	
		E-COM421	E-Business Strategies and Business Models	3	MGT 401
		E-COM 301	E-Marketing	3	MGT 201



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Electives	Concentration	Course Code	Course Title	Credit Hours	Pre-Requisites
	Management	MGT 312	Decision Making and Problem Solving	3	MGT101
		MGT 323	Project Management	3	MGT311
		MGT 402	Entrepreneurship and Small Business	3	MGT101



Program Structure by Levels

First Year

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	ENG001	English Skills	16	
2	CS001	Computer Essentials	3	
3	COMM001	Communication Skills	2	
4	MATH001	Fundamentals of Math	3	
5	CI001	Academic Skills	2	

Level three

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	ISLM101	Introduction to Islamic culture	2	Passing the First Year
2	STAT101	Statistics	3	
3	LAW101	Legal Environment of Business	3	
4	ECON101	Micro economics	3	
5	MGT101	Principles of Management	3	
6	ACCT101	Principles of Accounting	3	

Level Four

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	ISLM102	Professional Conduct & Ethics in Islam	2	
2	STAT201	Quantitative Methods	3	STAT101
3	FIN101	Principles of Finance	3	ACCT101
4	MGT201	Marketing Management	3	MGT101
5	MGT211	H.R Management	3	MGT101
6	ECOM101	E-Commerce	3	



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Level Five

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	ECON201	Macroeconomics	3	
2	MIS201	Management of Information Systems	3	MGT101
3	ECOM201	Introduction n to e-Management	3	MGT101
4	MGT301	Organizational Behavior	3	MGT211
5	MGT311	Intro to Operations Management	3	STAT101+MG T101
6	ACCT201	Financial Accounting	3	ACCT101

Level Six

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	ISLM103	Islamic Economic System	2	ISLM101
2	ACCT301	Cost accounting	3	ACCT101
3	MGT321	Intro to International Business	3	
4	MGT322	Logistics Management	3	MGT101
5	ACCT302	Advanced Financial Accounting	3	ACCT201
6		Concentration Level 6	3	Concentration Table

Level Seven

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	ISLM104	Social System and Human Rights	2	ISLM102
2	MGT401	Strategic management	3	MGT201+FIN 101
3	ACCT401	Auditing Principles & Procedures	3	ACCT302
4	ACCT403	Accounting Research and Practice	3	
5	ACCT402	Introduction to Accounting Information System	3	ACCT101+MI S201
6		Concentration Level 7	3	Concentration Table



Level Eight

#	Course Code	Course Title	Credit Hours	Pre-Requisites
1	LAW401	Companies Law	3	LAW101
2	ACCT322	Managerial Accounting	3	ACCT301
3	ACCT422	Tax and Zakat Accounting	3	ACCT201
4	ACCT430	Internship	6	Complete 90 credit hours
5		Concentration Level 8	3	Concentration Table

Accounting Concentration

Accounting Concentration - Accounting Program

Course Code	Course Name	Prerequisite	Level
ACCT321	Government and Non-Profit Accounting	ACCT201	LEVEL 6
ACCT405	Accounting of Financial Institutions	ACCT201	LEVEL 7
ACCT424	Insurance Accounting	ACCT201	LEVEL 8

Business Administration Concentration - Accounting Program

Course Code	Course Name	Prerequisite	Level
MGT312	Decision Making and Problem Solving	MGT201	LEVEL 6
MGT402	Entrepreneurship and Small Business	-	LEVEL 7
MGT323	Project Management	MGT401	LEVEL 8

Ecommerce Concentration - Accounting Program

Course Code	Course Name	Prerequisite	Level
ECOM301	E-Marketing	ACCT101	LEVEL 6
IT404	Web Design	ACCT201	LEVEL 7
ECOM421	E-Business Strategy and Business Models	ACCT101 ؛ MIS201	LEVEL 8

Finance Concentration - Accounting Program

Course Code	Course Name	Prerequisite	Level
FIN201	Corporate Finance	FIN101	LEVEL 6



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FIN402	Financial Institutions and Markets	FIN101	LEVEL 7
FIN401	Banks Management	FIN101	LEVEL 8
Accounting Concentration - Other Programs			
Course Code	Course Name	Prerequisite	Level
ACCT201	Financial Accounting	ACCT101	LEVEL 6
ACCT402	Introduction To Accounting Information Systems	ACCT101 ؛ MIS201	LEVEL 7
ACCT422	Tax & Zakat Accounting	ACCT201	LEVEL 8



Program Courses Descriptions

Course Title	Principles of Accounting
Course Code	ACCT 101
Pre-requisite(s)	Passing the first year
Credit hours	3
Contact hours	3
Course Description	This course is an introduction to accounting, emphasizing how general-purpose financial statements communicate information about the business corporation's performance and position for users external to management. Approximately one-third of the course emphasizes how the accountant processes and presents the information and includes exposure to recording transactions, adjusting balances, and preparing financial statements for service and merchandise firms according to established rules and procedures. Additionally, the course examines major elements of financial statements such as cash, receivables, inventory, long-lived assets, depreciation, payroll, bonds, and other liabilities and stocks.

Course Title	Financial Accounting
Course Code	ACCT 201
Pre-requisite(s)	ACCT 101
Credit hours	3
Contact hours	3
Course Description	Financial accounting is the basic means of recording and reporting financial information in a business. After reviewing how accounting functions as an information development and communication system that supports economic decision-making and provides value to entities and society, students will discover the uses and limitations of financial statements and related information and apply analytical tools in making both business and financial decisions. Topics examined include those related to corporate financial position, operating results, cash flows, and financial strength. Students will study the basic accounting system and will be shown how the various accounting alternatives for recording



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	financial transactions impact on the usefulness of the information provided for decision-making. During coverage of relevant topics, reference will be made to recent lapses in ethical reporting and the resulting impact on the financial markets and society.
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Course Title	Cost Accounting
Course Code	ACCT 301
Pre-requisite(s)	ACCT 101
Credit hours	3
Contact hours	3
Course Description	This course provides students with practical cost accounting procedures with emphasis on job order process costs, standard cost and profit planning including differential costs, internal profit and price policies, and capital budgeting.

Course Title	Advanced Financial Accounting
Course Code	ACCT 302
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	3
Course Description	The course examines selected advanced accounting topics. It deals with advanced issues in accounting, most notably related to big companies with many branches and which need a process of consolidation to establish the whole company's financial statements. In addition, the course highlights the activities of multinational corporates, partnerships, and the accounting of governmental general and special funds.

Course Title	Government and Non-Profit Accounting
Course Code	ACCT 321



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Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	3
Course Description	This course is designed to provide a framework for understanding the special accounting and reporting requirements of non-profit organizations. The emphasis is on reporting concepts and budgeting principles for governmental and non-profit economic entities.

Course Title	Managerial accounting
Course Code	ACCT 322
Pre-requisite(s)	ACCT 301
Credit hours	3
Contact hours	3
Course Description	Managerial accounting is a company's internal language and is used for decision-making, production management, product design, and pricing and for motivating and evaluating employees. This course introduces a business-management approach to the development and use of accounting information. It examines the principles, techniques, and uses of accounting in the planning and control of business organizations from a management perspective. Identified are the budgetary process and related performance evaluation techniques, cost-volume-profit relationship, and product costing methods.

Course Title	Auditing Principles & Procedures
Course Code	ACCT 401
Pre-requisite(s)	ACCT 302



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Credit hours	3
Contact hours	3
Course Description	The course is a study of the planning, evidence gathering, internal control review, sampling, and application of procedures used to audit assets, liabilities, equity, and related income statement accounts of a profit-oriented enterprise. Includes an evaluation of the audit profession, including professional standards, ethics, and liability of CPAs. Also includes a student-prepared audit case for hands-on application of audit procedures. The reporting requirements for compilation and review services and a thorough study of the types of audit opinions will also be studied.

Course Title	Introduction to Accounting Information Systems
Course Code	ACCT 402
Pre-requisite(s)	ACCT 101 + MIS 201
Credit hours	3
Contact hours	3
Course Description	This course creates a framework for accounting information systems by combining knowledge about business as it relates to information systems, information technology, and accounting. Students will examine the REA enterprise ontology as it relates to databases that can be used to store and retrieve information for decision-making within an organization. Students learn that in the competitive organizations of today and tomorrow, accountants cannot simply prepare and report information; they must take a more active role in understanding and creating systems and processes that impact the organization's bottom line.

Course Title	Accounting Research and Practice
Course Code	ACCT 403
Pre-requisite(s)	None
Credit hours	3
Contact hours	3
Course Description	This course is designed to build upon previous research assignments in all upper-level accounting courses and provide a capstone experience for accounting majors by challenging them to identify accounting issues, locate and research appropriate accounting



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	concepts, standards, statements, pronouncements, or tax authorities, and then provide a thorough analysis for determination of an appropriate conclusion for the decision-making process. Communication of such research and analysis will require students to prepare organized/structured written papers utilizing appropriate methodology.
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Course Title	Accounting of Financial Institutions
Course Code	ACCT 405
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	3
Course Description	This course emphasizes financial accounting concepts as they apply to financial institutions. Analyzes financial statements of a variety of financial institutions with an emphasis on understanding the accounting structure of financial institutions, ratio analysis as it is used to evaluate financial performance, and accounting control systems.

Course Title	Tax and Zakat Accounting
Course Code	ACCT 422
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	3
Course Description	This course introduces the theoretical foundations and applications of accounting in tax systems and the Zakat system. Particular emphasis is placed upon the measurement of taxable income and funds subject to Zakat, and the preparation of Tax and Zakat reports. Saudi Taxes Law is presented in a way to assist students in understanding factors affecting doing Business environment in Saudi Arabia. Moreover, Tax inspection skills and techniques are presented in addition to Accounting for Zakat within different legal entities and enterprises.



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Course Title	Insurance Accounting
Course Code	ACCT 424
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	3
Course Description	This course aims to introduce students to basic accounting procedures and premises in the specific field of insurance accounting. The emphasis is put on fundamental differences between insurance accounting compared to the accounting of firms and companies. Students will be taught basic terms in valuation, financial placement, and technical reserves, focusing on specific problems in commercial insurance companies in compliance with the KSA legislation and with the alternative approach to insurance and reinsurance companies according to the International Accounting Standards.

Course Title	Internship
Course Code	ACCT 430
Pre-requisite(s)	Students must complete 90 credit hours to enroll for internship
Credit hours	6
Contact hours	6
Course Description	Field experience training is an important part of any academic program as it provides students with the opportunity to practically apply the knowledge and skills acquired throughout their academic programs. In this course, students will be assessed based on periodic reports, field evaluations, the final report, and the final presentation.