



# **Study Plan**

**Department : Management Technology**

**Major : Accounting**

Department	Administration Technology	Major	Accounting
<p><b><u>Programme Description:</u></b></p> <p>This programme is designed in a way to meet the training requirements of the national work market depending on the national vocational standard of the assistant accountant. Training in this programme will be focus on learning general knowledge of the English Language, computer, mathematics, communication skills and deal with other. Moreover, the training will contain the basic skills in administration technology in addition to specialized units in accounting such as those related to processing accounts of commercial and industrial companies and corporations, not-for-profit government organizations, and; account and collect zakat and taxes. In addition, the programme will provide learning in cost accounting of different enterprises, and; stores systems which include inventory valuation and imprest fund, and the employing of the latest technology in that. The training programme of accounting in all colleges of technology consists of (1290) contact hours in addition to (420) training hours in the work market. The graduate of this department will be awarded the associate degree of college of technology in Accounting, and he is expected to work as assistant accountant in different fields related to accounting, bookkeeper, cashier, paymaster, storekeeper, imprest-master, zakat and taxes collector, assistant auditor.</p>			
<p><b><u>General Goal of the Programme:</u></b></p> <p>This programme aimed at providing the trainee with the necessary skills and information to carry out tasks in different fields of accounting.</p>			
<p><b><u>Detaild Objectives of the Programme:</u></b></p> <p><b>By the end of the programme , the trainee will be able to do the following tasks with competence:</b></p> <ul style="list-style-type: none"> <li>• Processing financial and cost accounts in commercial and industrial enterprises,</li> <li>• Assist in preparing the final financial statements and other financial reports.</li> <li>• Participate in inventory valuation and imprest funds committees.</li> <li>• Participate in control and internal audit committees.</li> <li>• Prepare the salaries and wages accounts and related allowances and deductions.</li> <li>• Implement accounting operations in computer.</li> <li>• Hold the responsibility of cash boxes and stores.</li> </ul>			

Sem	Seq	Course Code	Course Title	Prerequisites	Equivalents	No. of Units				
						C.u	Lec	Lab	Tut.	Con
1	1	ISL 101	Islamic Culture-1			2	2	0	0	2
	2	CMT 101	Introduction to Computer Application			2	0	4	0	4
	3	ENG 105	General English Language		ENG 101, ENG 106	4	4	0	2	6
	4	ARB 101	Arabic Language			2	2	0	0	2
	5	MAN 104	Principles of Business Administration			4	4	0	0	4
	6	MTH 113	General Mathematics		MTH 150	4	4	0	0	4
	7	VOC 107	Vocational guidance and excellence			2	2	0	0	2
<b>Total Per Semester</b>						20	18	4	2	24

Sem	Seq	Course Code	Course Title	Prerequisites	Equivalents	No. of Units				
						C.u	Lec	Lab	Tut.	Con
2	1	ACC101	Financial Accounting -1			4	4	0	1	5
	2	ENG 124	English for Specific Purposes-1	ENG 105		4	4	0	2	6
	3	STA171	Introduction To Statistics			4	4	0	0	4
	4	ACC102	Governmental Accounting			3	3	0	2	5
	5	MAN124	Secretarial Procedures - 1	MAN104		4	2	4	0	6
<b>Total Per Semester</b>						19	17	4	5	26

Sem	Seq	Course Code	Course Title	Prerequisites	Equivalents	No. of Units				
						C.u	Lec	Lab	Tut.	Con
3	1	ISL 102	Islamic Culture-2	ISL 101		2	2	0	0	2
	2	ACC103	Financial Accounting -2	ACC101		4	4	0	1	5
	3	CMT 102	Advanced Computer Application	CMT 101		2	0	4	0	4
	4	ACC104	Zakat And Tax Accounting	ACC101		3	3	0	2	5
	5	ACC105	Computerized Accounting	ACC101 ACC101		3	1	4	0	5
<b>Total Per Semester</b>						14	10	8	3	21

Sem	Seq	Course Code	Course Title	Prerequisites	Equivalents	No. of Units				
						C.u	Lec	Lab	Tut.	Con
4	1	ACC201	Partnerships Accounting	ACC102		3	3	0	2	5
	2	ACC202	Corporate Accounting	ACC102		3	3	0	2	5
	3	ACC203	Cost Accounting	ACC102		4	4	0	1	5
	4	ENG 224	English for Specific Purposes-2	ENG 124		4	4	0	2	6
	5	ACC204	Accounting in Banks	ACC102		4	4	0	1	5
<b>Total Per Semester</b>						18	18	0	8	26

Sem	Seq	Course Code	Course Title	Prerequisites	Equivalents	No. of Units				
						C.u	Lec	Lab	Tut.	Con
5	1	ETH 101	Professional Ethics and Communications Skills			2	2	0	0	2
	2	ECO271	Principles Of Economics			4	4	0	0	4
	3	ACC205	Accounting of Insurance Companies	ACC102		3	3	0	2	5
	4	ACC206	Auditing And Internal Control	ACC102		3	3	0	0	3
	5	ACC207	Financial Reports In English	ACC102 ENG 224		3	3	0	1	4
	6	ACC208	Spreadsheet Specialization	ACC203 CMT 101		3	1	4	0	5
<b>Total Per Semester</b>						18	16	4	3	23

Sem	Seq	Course Code	Course Title	Prerequisites	Equivalent	No. of Units				
						C.u	Lec	Lab	Tut.	Con
6	1	ACC299	Co-operative Training			4	0	0	0	0
<b>Totals Per Semester</b>						4	0	0	0	0

<b>Total Per Plan</b>	No. of Units				
	C.u	Lec	Lab	Tut.	Con
	<b>93</b>	<b>79</b>	<b>20</b>	<b>21</b>	<b>120</b>

<b>Total training hours of the program (120 ×13+ 420)</b>	<b>1980</b>
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**C,u: Contact hours**

**Lec: Lectures**

**Lab: Laboratory**

**Tut: Tutorial**

**Con: Contact hours**

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting				
<b>Course Title</b>	Financial Accounting -1	<b>Code</b>	101 Acc				
<b>Prerequisites</b>							
<u>Course Description:</u>  This course is the first one of accounting courses which aimed at providing the trainee with the basic skills and knowledge of accounting systems, and preparing the journal entries and financial statements in accordance with the generally accepted accounting principles.  In this course, the training will be provided through theoretical information for five lectures weekly, and exercises for one lecture.		<b>Semester</b>	1	2	3	4	
		<b>Credit Hours (Hour/week)</b>	3				
		<b>Contact Hours (Hour/week)</b>	<b>Lec</b>	3			
			<b>W</b>				
<b>Tut</b>	1						
<u>General Goal:</u>  This course aimed at providing the trainee with the basic skills of recording the journal entries and preparing the financial statements according to the accounting principles.							
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>		<b>Related Missions From the standard</b>			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>							
1) Examine the supporting documents of financial transactions to ensure their completeness and correctness		The financial transactions are correct and complete.		A1			
2) Prepare the journal entries correctly.		Correct journal entries.		A1-4			
3) Prepare the accounts of salaries and wages and related issues.		The accounts of salaries and wages are complete and accurate.		C1-12			
4) Assist in preparation of financial statements (income statement, balance sheet, and statement of cash flows).		Differentiation between the accounts of liabilities and assets, and reach to accurate statements.		J1-5			

<b>Second: Assisting Objectives</b>		
<b>(Knowledgeable and Behavioral):</b>		
<b>The trainee will be able to:</b>		
1) Do the basic mathematical operations.	Correct mathematical operations.	
2) Understand the accepted accounting principles and standards.	In accordance with the accepted accounting principles and standards.	A1, A4 A2
3) Understand the financial rules and regulations related to human resources	The financial transaction in accordance with regulations.	C1
4) Learn the items of financial statements.	The items of financial statements are correct.	J3
5) Gain the abilities of how to discover and correct accounting errors.	Accounting work without errors.	J4
<b><u>Safety Requirements:</u></b>		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
<ul style="list-style-type: none"> <li>Theoretical frame</li> </ul>	Knowledge related to accounting principles	A2
<ul style="list-style-type: none"> <li>Journal entries</li> </ul>	Record the entry in accounting books after examine	A4
<ul style="list-style-type: none"> <li>Financial statements</li> </ul>	Prepare the necessary statements (profit and loss account, income statement, statement of cash flows, etc).	J3
<ul style="list-style-type: none"> <li>Salaries and wages</li> </ul>	Prepare the payroll	C1
<ul style="list-style-type: none"> <li>Accounting errors and their correction</li> </ul>	Assist the accountant in audit and examine the information	J4

## Detailed Theoretical Curriculum

Hrs	Contents	Evaluation Tools
4	<p><b>The accounting Concepts and Principles</b></p> <ul style="list-style-type: none"> <li>• The arising of Accounting and its definition.</li> <li>• Accounting information properties.</li> <li>• The beneficiary parts of the accounting information.</li> <li>• Aims, purposes, and branches of financial accounting.</li> </ul>	<p>Evaluation will be through one or more of the following evaluations tools:</p> <p>Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.</p>
20	<p><b>The Accounting System</b></p> <ul style="list-style-type: none"> <li>• The concept of accounting equation.</li> <li>• Double entry system.</li> <li>• Elements of the accounting cycle.</li> <li>• General journal.</li> <li>• Ledger.</li> <li>• Trail balance.</li> </ul>	<p>Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.</p>
12	<p><b>Financial Reports</b></p> <ul style="list-style-type: none"> <li>• Balance sheet.</li> <li>• Income statement.</li> <li>• Cash flow statement.</li> <li>• Work sheet.</li> </ul>	<p>Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.</p>
12	<p><b>Adjustments and the Accounting Cycle</b></p> <ul style="list-style-type: none"> <li>• The adjusting entries.</li> <li>• Expenses (prepaid &amp; accrued).</li> <li>• Revenue (prepaid &amp; accrued).</li> <li>• Post-closing trail balance.</li> <li>• Correcting the accounting errors.</li> </ul>	<p>Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.</p>
12	<p><b>Salaries and Wages Accounting</b></p> <ul style="list-style-type: none"> <li>• The processing accounting of salaries and wages.</li> <li>• The processing accounting of the end of service reward.</li> <li>• The processing accounting of national insurance.</li> <li>• The processing accounting of loans and other deductions.</li> </ul>	<p>Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.</p>

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Financial Accounting -2	<b>Code</b>	103 ACC			
<b>Requirement</b>	Financial Accounting -1					
<u>Course Description:</u>  This course is the second one of accounting courses which aimed at providing the trainee with the basic skills and knowledge of accounting systems, and preparing the journal entries and financial statements in accordance with the generally accepted accounting principles.  In this course, the training will be provided through theoretical information for five lectures weekly, and exercises for one lecture.	<b>Semester</b>	1	2	3	4	
	<b>Credit Hours (Hour/week)</b>		3			
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>		3		
		<b>W</b>				
	<b>Tut</b>		1			
<u>General Goal:</u>  This course aimed at providing the trainee with the basic skills of how to deal with budget items and income statement according to the generally accepted accounting principles.						
<b>Detailed Objectives of the Course</b>	<b>Specifications of Performance Required</b>		<b>Related Missions From the standard</b>			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Prepare the journal entries correctly	The journal entries are correct.		A1-4			
2) Learn and participate in purchases processes and steps	Purchases operations are complete and correct.		D1-8			
3) Prepare the bank reconciliation statement, and find the difference, if exists, between the bank statement balance and the book balance.	The bank reconciliation statement is correct		G1-5			
4) Deal correctly with receivables and payables of the entity.	Customers and suppliers accounts are correct.		E1-6, H1-4			
5) Deal with, and participate in preparing the adjustments inventories at year-end, so that the final accounts can be fair and correct.	Adjustments memorandums are accurate and correct.		F1-6, J5			
6) Determine the entity assets and compare their book values with the original related documents	Assets balances are correct		F2			

<b>Second: Assisting Objectives (Knowledgeable and Behavioral): The trainee will be able to:</b>		
1) Do the basic mathematical operations.	Correct mathematical operations.	A1, A4
2) Learn the correct transferring of items to their suitable financial statements.	Transferring of items is correct.	E3
3) Be familiar with purchases request forms and their elements.	Purchases request form is complete.	D4
4) Do the accounting procedures for depreciation correctly.	Depreciation allowances are correct.	F2
5) Learn how to assist in preparing and auditing the financial statements.	The financial statements are correct.	J5
<b>Safety Requirements:</b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Accounting for goods operations.	Record the entry in accounting books after examines.	A4
• Cash assets.	Compare the bank balances with book balances	G3
• Accounts receivable and notes receivable.	Correct accounting errors according to suitable form	H4
• Inventory.	Compare the inventory with the balances.	F1
• Fixed assets.	Participate in identification of the entity assets according to records.	F2

## Detailed Theoretical Curriculum

Hrs	Contents	Evaluation Tools Evaluation will be through one or more of the following evaluations tools:
20	<b>Accounting for Merchandising:</b> <ul style="list-style-type: none"> <li>• Purchases accounting.</li> <li>• Sales accounting.</li> <li>• Preparing the income statement for the financial establishments.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
8	<b>Cash and Cash Equivalent:</b> <ul style="list-style-type: none"> <li>• Cash and cash control.</li> <li>• The petty cash.</li> <li>• Preparing Bank Reconciliation statement.</li> <li>• Accounting for securities &amp; their disclosure.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
12	<b>Accounts Receivable and Notes Receivable:</b> <ul style="list-style-type: none"> <li>• The concept, the arising and evaluating debtors.</li> <li>• Bad debts.</li> <li>• Doubtful debts allowance</li> <li>• Negotiable instruments (definition &amp; types)</li> <li>• Processing accounting for Notes receivable.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
6	<b>Inventory:</b> <ul style="list-style-type: none"> <li>• The importance of valuating the stock.</li> <li>• Inventory valuation methods.</li> <li>• Processing accounting of the stock.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
6	<b>Fixed Assets:</b> <ul style="list-style-type: none"> <li>• Measuring the cost of fixed assets.</li> <li>• Depreciation methods of fixed assets.</li> <li>• Selling the fixed assets.</li> <li>• Accounting for the intangible assets.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
4	<b>Liabilities and Owner's Equity:</b> <ul style="list-style-type: none"> <li>• Evaluation and accounting treatment of liabilities.</li> <li>• Owner's equity and legal affairs concerning different entities.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
4	<b>Subsidiary Ledgers and Accounting Errors.</b>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting				
<b>Course Title</b>	Governmental Accounting	<b>Code</b>	102 Acc				
<b>Requirement</b>	Financial Accounting -1						
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills and knowledge of preparing the journal entries and governmental estimated budgets according to government systems in Saudi Arabia.  In this course, the training will be provided through theoretical information for four lectures weekly, and exercises for one lecture.		<b>Semester</b>	1	2	3	4	
		<b>Credit Hours (Hour/week)</b>		2			
		<b>Contact Hours (Hour/week)</b>	<b>Lec</b>		2		
			<b>W</b>				
<b>Tut</b>			1				
<u>General Goals:</u>  In this course, the trainee will gain the basic skills about preparing the journal entries and estimated budgets in government units.							
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>	<b>Related Missions</b>				
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>			From the standard				
1) Prepare the journal entries correctly.		The journal entries are correct.	A1-4				
2) Process dues and payments forms of government units according to government systems.		The orders of deposits and payments are correct	E2-4, I4, I5				
3) Participate in determining stocks at the year-end so that the budget can be correct.		The Country's general budget is correct.	F1-5				
4) Learn and participate in the process of purchases operations.		Purchases operations are complete are correct.	D1-6				
5) Collect the necessary information and estimates from departments and determine the needs of the government unit to prepare the estimated budget.		The estimated budget is correct.	K1				
6) Assist in preparing the governmental final accounts.		The governmental final accounts are complete.	K1				

<b>Second: Assisting Objectives</b>		
<b><u>Knowledgeable and Behavioral):</u></b>		
<b>The trainee will be able to:</b>		
1) Do the basic mathematical operations.	The mathematical operations are correct.	A1-4
2) Gain the necessary knowledge of how to examine the documents and their formal form.	Accurate documents.	E2
3) Learn the government systems of payments, and the procedures of internal financial control and examination in government units.	Correct procedures of examination.	I4
4) Understand the principles of inventory valuation.	The inventory valuation is correct.	F5
5) Understand the purchase request forms and their elements.	Purchase request forms are correct.	D4
<b><u>Safety Requirements:</u></b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Nature and specifications of government system.		
• Accounting system in government organizations.	Record the entry in accounting books after examination.	A4
• The country's general budget.	Participate in the release of the budget in its final form.	K3
• Internal control in government system.	Ensure the accuracy of information in the document.	E2

## Detailed Theoretical Curriculum

Hrs	Contents	Evaluation Tools
		Evaluation will be through one or more of the following evaluations tools:
4	<b>Nature, Properties and Goals of the Governmental Activities:</b> <ul style="list-style-type: none"> <li>• Properties of the governmental activities.</li> <li>• The governmental financial regulations.</li> <li>• The executive units of the governmental activities.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
10	<b>The Accounting System in the Government Units:</b> <ul style="list-style-type: none"> <li>• The documentary group and the accounting book group in governmental entities.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
6	<b>Deposits and Trusts</b>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
10	<b>The Country's General Budget:</b> <ul style="list-style-type: none"> <li>• Recording the financial transactions of the country.</li> <li>• Public revenues and expenditures.</li> <li>• Public bids.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
6	<b>Preparing the Final Accounts of the Country:</b> <ul style="list-style-type: none"> <li>• The equilibrium statement.</li> <li>• The monthly schedule.</li> <li>• The final account.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
4	<b>Closing Accounts in the Government Units</b>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
5	<b>Internal Control in the Government Units</b>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting				
<b>Course Title</b>	Partnerships Accounting	<b>Code</b>	201 Acc				
<b>Requirement</b>	Financial Accounting – 2						
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills and knowledge of processing the financial transactions of different types of partnerships in Saudi Arabia.  In this course, the training will be provided through theoretical information for four lectures weekly, and exercises for one lecture.		<b>Semester</b>	1	2	3	4	
		<b>Credit Hours (Hour/week)</b>			2		
		<b>Contact Hours (Hour/week)</b>	<b>Lec</b>			2	
			<b>W</b>				
<b>Tut</b>				1			
<u>General Goal:</u>							
This course aimed at providing the trainee with the basic skills of how to deal with the financial transactions of partnerships.							
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>	<b>Related Missions</b> From the standard				
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>							
1) Prepare the accounting entries in the accounting books after examining their supporting documents.		Recording the entries is correct, and the supporting documents are complete.	A1-4				
2) Deal with the problems which may occur during development of the partnerships.		The financial statements are correct.	F2-4				
3) Understand the different forms and documents employed in preparing the financial statements.		Correctness of posting to the related final accounts and financial statements.	J2-4				
4) Assist in the liquidation operations of partnerships which come to their life-end or those which are bankrupt.							

<b>Second: Assisting Objectives</b>		
<b>(Knowledgeable and Behavioral):</b>		
<b>The trainee will be able to:</b>		
1) Understand the generally accepted accounting principles.	Accounting entries are correct.	A2
2) Understand the different types of financial statements.	Formulate the financial statements.	J2
3) Understand the items of accounts in financial statements of partnerships.	Correctness of posting.	J3
4) Understand how to examine and check the financial statements.	Compare between the different final accounts.	J5
5) Distinguish between the different sources of financing the partnerships.		
<b>Safety Requirements:</b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Characteristics of partnerships		
• Formation of a partnership.	Prepare the journal entries.	A1-4
• Reorganization of the partnerships.	Deal with the problems regarding the properties..	F2-4
• Dissolving partnerships.	Prepare the financial statements.	J2-5

<b>Detailed Theoretical Curriculum</b>		
<b>Hrs</b>	<b>Contents</b>	<b>Evaluation Tools</b> Evaluation will be through one or more of the following evaluations tools:
8	<b>Nature and Characteristics of Partnerships:</b> <ul style="list-style-type: none"> <li>• Company is a legitimate unit.</li> <li>• Company is an accounting unit.</li> <li>• Characteristics and types of partnerships.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
8	<b>Raising Capital</b>	
23	<b>Reorganizing the Company:</b> <ul style="list-style-type: none"> <li>• Partners' personal accounts.</li> <li>• Increasing the capital.</li> <li>• Decreasing the capital.</li> <li>• Admission of a new partner.</li> <li>• Withdrawal of a partner.</li> </ul>	
6	<b>The Liquidation of a Partnership</b>	

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Corporate Accounting	<b>Code</b>	202 Acc			
<b>Requirement</b>	Financial Accounting -2					
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills and knowledge of processing the financial transactions of different types of corporations in Saudi Arabia.  In this course, the training will be provided through theoretical information for four lectures weekly, and exercises for one lecture.	<b>Semester</b>	1	2	3	4	
	<b>Credit Hours (Hour/week)</b>			2		
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>			2	
		<b>W</b>				
<b>Tut</b>				1		
<u>General Goals:</u>  This course aimed at providing the trainee with the basic skills and knowledge necessary to distinguish between the companies, and to process their financial transactions.						
<b>Detailed Objectives of the Course</b>	<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Insure the fulfillment of the financial transactions according to the supporting documents and processing them.	The supporting documents are prepared according to rules and regulations.		A1-4			
2) Participate in determining the stocks and process the problems related to damaged goods and differences.	Correctness of accounting entries.		F2-4			
3) Prepare the forms necessary for preparing the financial statements and participate in their preparation.			J2, J3, J5			

<b>Second: Assisting Objectives</b>		
<b>(Knowledgeable and Behavioral):</b>		
<b>The trainee will be able to:</b>		
1) Understand the Saudi Companies Act, and distinguish between different companies and their characteristics.	Distinguish between different companies.	A1-4
2) Understand the elements of final accounts and balance sheet in corporations.	Distinguish between the elements of owner's equity in corporations.	J3
3) Gain knowledge and understand procedures of inventory valuation in corporations.	The warehouses are ready for the inventory valuation.	F1
4) Understand the administrative organization in corporations.	The books are complete for inventory valuation.	F2, F4
<b>Safety Requirements:</b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Nature, characteristics and types of corporations.	Distinguish between different companies	
• Formation of corporations.	Record the journal entries for formatting corporations	A1-4
• Reorganization of owner's equity in corporations.	Record the journal entries for financing with shares.	A1-4
• Financing with bonds in corporations.		
• Liquidation of corporations.	Dissolving corporations	



<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Zakat and Tax Accounting	<b>Code</b>	104 Acc			
<b>Requirement</b>	Financial Accounting -2					
<p><u>Course Description:</u></p> <p>This course aimed at providing the trainee with the basic skills and knowledge of accounting process of zakat and tax according to the systems applied in the Kingdom of Saudi Arabia.</p> <p>In this course, the training will be provided through theoretical information for four lectures weekly, and exercises for one lecture.</p>	<b>Semester</b>		1	2	3	4
	<b>Credit Hours (Hour/week)</b>				3	
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>			2	
		<b>W</b>				
<b>Tut</b>				1		
<p><u>General Goals:</u></p> <p>This course aimed at providing the trainee with the basic skills to account for zakat and tax according to the systems applied in the Kingdom of Saudi Arabia.</p>						
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard		
<p><u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b></p>		<p>Correct entry.</p> <p>The income subject to zakat and tax is correct</p>		<p>A1-4</p>		
1) Prepare the journal entries correctly.						
2) Measure and account the income subject to zakat and tax.						
3) Understand the concept of zakat and tax.						
<p><u>Second: Assisting Objectives (Knowledgeable and Behavioral):</u> <b>The trainee will be able to:</b></p>						
Understand the systems organized zakat nd tax.		Applying the systems organized the account and measure zakat and tax.		I4		

<u>Safety Requirements:</u>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Concept, characteristics and objectives of zakat system.		
• Ways of distributing zakat and how to account them.		
• Concept and characteristics of tax system.	Understand how to record the mathematical operations with correct entries.	A1-4
• Tax and its account methods.	Ensure the fulfillment of the transaction according to the system applied in the entity.	A1-4

<b>Detailed Theoretical Curriculum</b>		
<b>Hrs</b>	<b>Contents</b>	<b>Evaluation Tools</b> Evaluation will be through one or more of the following evaluations tools:
<b>20</b>	<b>Concept, Characteristics and Objectives of Zakat System:</b> <ul style="list-style-type: none"> <li>• Zakat concept.</li> <li>• Zakat characteristics and principles.</li> <li>• Zakat system objectives.</li> <li>• Zakat of grains, animals, trade, minerals, and financial fortunes.</li> <li>• Ways of distributing Zakat.</li> <li>• Preparing financial statements.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
<b>4</b>	<b>Concept, Characteristics and Objectives of Tax Accounting System.</b>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
<b>5</b>	<b>General Framework of Tax System:</b> <ul style="list-style-type: none"> <li>• Tax definition and characteristics, and the difference between tax and fee.</li> <li>• Tax basic principles.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
<b>6</b>	<b>Measuring the Income Tax:</b> <ul style="list-style-type: none"> <li>• Tax price.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.
<b>10</b>	<b>Tax system:</b> <ul style="list-style-type: none"> <li>• Objectives of the tax system and the factors affecting it.</li> <li>• Procedures of the accounting measure in the economic establishments seeking profit.</li> <li>• Procedures of measuring the profit for tax in the Kingdom of Saudi Arabia according to the generally accepted accounting principles.</li> <li>• Tax system in the Kingdom of Saudi Arabia.</li> <li>• Income taxes &amp; investing capitals and profits of companies in Kingdom of Saudi Arabia.</li> </ul>	Quiz, homework, tutorials, workshops, discussions, case studies, questions and problems, exercises.

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Cost Accounting	<b>Code</b>	203 Acc			
<b>Requirement</b>	Financial Accounting -2					
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills and knowledge of how to account for cost of a product in manufacturing enterprises, process inventory valuation, prepare financial statements, and prepare estimated budgets to discover and correct deviations.  In this course, the training will be provided through theoretical information for five lectures weekly, and exercises for one lecture.	<b>Semester</b>	1	2	3	4	
	<b>Credit Hours (Hour/week)</b>			3		
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>			3	
		<b>W</b>				
<b>Tut</b>				1		
<u>General Goals:</u>  This course aimed at providing the trainee with the basic skills of how to account for costs in manufacturing companies and prepare estimated budgets.						
<b>Detailed Objectives of the Course</b>	<b>Specifications of Performance Required</b>			<b>Related Missions</b> From the standard		
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Process inventory valuation.	Compare the book balance of inventory with its actual balance.			F1		
2) Participate in preparing financial statements in manufacturing entities.	Posting to the final accounts is correct.			J3		
3) Participate in estimated budgets.	Data is arranged systematically in the forms for preparing estimated budget.			K1-3		
4) Participate in discovering and correcting deviations between actual costs and standard costs.	A report pointed out reasons of deviations and the ways of correcting them.			K4-6		

<b><u>Second: Assisting Objectives</u></b> <b><u>(Knowledgeable and Behavioral):</u></b> <b>The trainee will be able to:</b>		
1) Understand the inventory and the ways of its valuation.	Posting to the final accounts is correct.	F1
2) Understand the elements of financial statements.	The information is collected in a scientific way.	J2-3
3) Collect the information necessary for preparing the estimated budget.		K1-3
4) Determine the break-even point.		
<b><u>Safety Requirements:</u></b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Cost concepts and objectives.		
• Cost measurement methods based on the different scientific principles.	Compare the inventory with the balances.	F1
• Accounting for material, labor, and indirect manufacture cost.	Participate and ensure the correctness of data and compare it with the books.	J2
• Relationship analysis between cost, volume, and profit.	Assist the accountant in providing the top management with numerical indications regarding deviations.	K5
• Estimated budget and the deviations from the actual budget.		

## Detailed Theoretical Curriculum

Hrs	Contents	Evaluation Tools Evaluation will be through one or more of the following evaluations tools:
16	<p><b>Concepts and Objectives of Costs:</b></p> <ul style="list-style-type: none"> <li>• General background and objectives of costs.</li> <li>• Fixed and variable cost patterns.</li> <li>• Classifying different elements of costs:                             <ul style="list-style-type: none"> <li>▪ Natural classifications.</li> <li>▪ Job classifications.</li> <li>▪ Classifying according to relationship between cost element and production size.</li> <li>▪ Classifying according to absorbed energy.                                     <ul style="list-style-type: none"> <li>• Financial statements (income statement in the industrial entities).</li> </ul> </li> </ul> </li> </ul>	<p>Verbal questions Written questions Case studies Discussions</p>
8	<p><b>Methods of Evaluating Cost According to the Different Scientific Bases:</b></p> <ul style="list-style-type: none"> <li>• Full cost method.</li> <li>• Variable cost method.</li> <li>• Absorption costing method.</li> <li>• Direct cost method.</li> </ul>	<p>Verbal questions Written questions Case studies Discussions</p>
10	<p><b>Accounting for materials, wages, and indirect industrial costs.</b></p>	<p>Verbal questions Written questions Case studies Discussions</p>
16	<p><b>The Relation Between Costs, Volume, and Profits:</b></p> <ul style="list-style-type: none"> <li>• Breakeven point.</li> <li>• Assumptions and planning the relation between costs, volume, and profits.</li> <li>• Effects of combining sales.</li> <li>• Target net profit.</li> <li>• Sensitivity Analysis (changes in fixed and variable costs).</li> <li>• Contribution margin and gross margin.</li> <li>• Safety margin.</li> </ul>	<p>Verbal questions Written questions Case studies Discussions</p>
10	<p><b>Systems of Evaluating Cost and Budgets:</b></p> <ul style="list-style-type: none"> <li>• Static and stable budgets.</li> <li>• Analyzing under stable budget.</li> <li>• Volume variances.</li> <li>• Variances of price and efficiency.</li> </ul>	<p>Verbal questions Written questions Case studies Discussions</p>

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Name</b>	Financial Reports in English	<b>Code</b>	207 Acc			
<b>Requirement</b>	Financial Accounting –2 and Specialized English-2					
<u>Course Description:</u>  This course aimed at providing the trainee with the knowledge in accounting terminologies, processing accounting, conducting mathematical operations, and preparing journal entries and financial reports in English.  In this course, the training will be provided through theoretical information for three lectures weekly.	<b>Semester</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	<b>Credit Hours (Hour/week)</b>					<b>2</b>
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>				<b>2</b>
		<b>W</b>				
<b>Tut</b>					<b>1</b>	
<u>General Goals:</u>  This course aimed at providing the trainee with the knowledge in accounting terminologies, processing accounting, and preparing the financial reports in English.						
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>	<b>Related Missions</b> From the standard			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Record journal entries in accounting books in English after ensuring the correctness of supporting documents.		Accounting entries in English are correct.	A1-4			
2) Participate in preparing the financial statements in English.		Financial statements in English are accurate.	J3			
3) Assist in preparing the other financial reports in English.		Other financial reports in English are accurate.				
4) Understand most elements of financial statements, main accounts, and other accounting terminologies in English.		Moderate understanding of accounting terminologies in English.	A1-4, J3			

<b>Second: Assisting Objectives</b>		
<b>(Knowledgeable and Behavioral):</b>		
<b>The trainee will be able to:</b>		
1) Develop his knowledge regarding	Moderate understanding of money and business	
2) money and business in English.	terminologies in English.	
3) Develop his communication skills.		
4) Determine the international professional bodies which regulate the accountancy and auditing.	Correctness of determination of international professional bodies	
<b>Safety Requirements:</b>		
•		
<b>Topics (Theory and Practice):</b>		<b>Related Missions</b>
• Accounting concepts, procedures, and systems.		A1-4
• Financial reports.		A1-4, J3

<b>Detailed Theoretical Curriculum</b>		
<b>Hrs</b>	<b>Contents</b>	<b>Evaluation Tools</b> Evaluation will be through one or more of the following evaluations tools:
<b>20</b>	<b>Accounting Concept, Procedures and Systems:</b> <ul style="list-style-type: none"> <li>• Financial transactions.</li> <li>• Accounting cycle and systems.</li> <li>• Balance sheet equation.</li> <li>• Debits and credits.</li> <li>• T-Accounts.</li> <li>• Double-Entry and General Journal. <ul style="list-style-type: none"> <li>• General Ledger Trial Balance.</li> </ul> </li> </ul>	Tutorials, exercises, quiz, sudden exams, final exam, short studies, imitation.
<b>25</b>	<b>Financial Reports:</b> <ul style="list-style-type: none"> <li>• Elements of financial statements</li> <li>• Balance sheet statement.</li> <li>• Income statement.</li> <li>• Cash flow statement.</li> <li>• Bank reconciliation.</li> </ul>	

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Accounting in Banks	<b>Code</b>	204 Acc			
<b>Requirement</b>	Financial Accounting -2					
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills of understanding the different types of banks, different functions and services provided, and preparing accounting entries in these entities according to the generally accepted accounting principles.  In this course, the training will be provided through theoretical information for four lectures weekly, and exercises for one lecture.	<b>Semester</b>	1	2	3	4	
	<b>Credit Hours (Hour/week)</b>				3	
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>				3
		<b>W</b>				
<b>Tut</b>					1	
<u>General Goals:</u>  This course aimed at providing the trainee with the basic skills of how to deal with accounts in different banks sectors, and prepare accounting journal entries.						
<b>Detailed Objectives of the Course</b>	<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Prepare accounting journal entries.	Correct accounting entries.		A1-4			
2) Examine the financial transactions and their supporting documents.	Correct financial transaction with complete supporting documents.		E2, I1-4			
3) Deal with accounting problems of customers and able to solve them.	Accounts of customers without problems.		H1-4			
4) Participate in the preparation of L/Cs	L/C is correct and its requirements are complete.		B1-5			

<b>Second: Assisting Objectives</b>		
<b>(Knowledgeable and Behavioral):</b>		
<b>The trainee will be able to:</b>		
1) Do the basic mathematical operations.	Correct mathematical operations.	A1, A4
2) Understand the generally accepted accounting principles.	In accordance with the generally accepted accounting principles.	A2
3) Understand the related financial rules and regulations.	Systematic and completed requirements.	C1
4) Understand the types and characteristics of the services and products provided to customers.	A product with full specifications.	B1
5) Understand the accounting system performed in the entity.	In accordance with the accounting system of the entity.	H3
6) Understand the widespread accounting errors in such activities.	Quick and accurate correction for accounting errors.	H4
<b><u>Safety Requirements:</u></b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Development and components of banking system.		
• Accounting process for services and products provided by the bank.	Record the entry in accounting books.	A4

## Detailed Theoretical Curriculum

Hrs	Contents	Evaluation Tools Evaluation will be through one or more of the following evaluations tools:
3	<b>Development and Components of Banking System:</b> <ul style="list-style-type: none"> <li>• Bank definition.</li> <li>• Bank development.</li> <li>• Characteristics and functions.</li> </ul>	Quiz, homework, workshops, discussions, case studies, questions and problems, exercises.
4	<b>Bank Treasury:</b> <ul style="list-style-type: none"> <li>• Treasury concept, its types and tasks.</li> <li>• Accounting procedures.</li> </ul>	
4	<b>Current Accounts:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures.</li> </ul>	
3	<b>Saving Accounts:</b> <ul style="list-style-type: none"> <li>• Its concepts.</li> <li>• Accounting procedures.</li> </ul>	
6	<b>Deposits and Saving Accounts:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures.</li> </ul>	
6	<b>Negotiable Instruments:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures for bills of exchange.</li> </ul>	
6	<b>Securities:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures</li> </ul>	
5	<b>Loans:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures for different types of loans.</li> </ul>	
4	<b>Letters of Credit:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures.</li> </ul>	
7	<b>Credentials:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures.</li> </ul>	
3	<b>Credit Cards:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures.</li> </ul>	
3	<b>Clearing Room:</b> <ul style="list-style-type: none"> <li>• Its concept and types.</li> <li>• Accounting procedures.</li> </ul>	
6	<b>Islamic Banks:</b> <ul style="list-style-type: none"> <li>• Islamic banking system.</li> <li>• Characteristics and functions</li> <li>• Accounting procedures for some provided services.</li> </ul>	

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Auditing and Internal Control	<b>Code</b>	206 Acc			
<b>Requirement</b>	Financial Accounting -2					
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills to assist in auditing the accounts and ensure the correctness of records and mathematical operations. It focuses in detail on the procedures and ways of conducting audit, and internal control systems with focus on internal auditing.  In this course, the training will be provided through theoretical information for three lectures weekly.	<b>Semester</b>	1	2	3	4	
	<b>Credit Hours (Hour/week)</b>				2	
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>				2
		<b>W</b>				
<b>Tut</b>						
<u>General Goals:</u>						
This course aimed at providing the trainee with the basic skills to assist in auditing the records, and how to deal with the different internal control systems.						
<b>Detailed Objectives of the Course</b>	<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Determine to what extent the documents necessary for supporting accounting entries operations are correct.	Correctness of documents supported the entry and in accordance with systematical procedures.		I1-2, F2			
2) Determine to what extent the accounting operations are correct in accordance with the accounting principles and standards, and other requirements.	Correctness of accounting entries.		I3-4			
3) Participate with the accountant in auditing financial accounts.	Correctness of final accounts.		J4			
4) Determine the auditing standards which affect the auditor's work.	Correctness of posting the accounting entries.		H2-3			
5) Participate with the accountant in auditing the employed electronic data processing systems.	Appropriation of the accounting system outputs.		J4			

<b>Second: Assisting Objectives (Knowledgeable and Behavioral): The trainee will be able to:</b>		
1) Determine the different internal control systems and their advantages.	Correct determination of the advantages of internal financial systems.	I1-4, E2
2) Determine the professional standards which affect the auditor's work.	Correct differentiation between the organizations, the orders, and the professional bodies.	J4
3) Determine the importance of employing the estimated budgets in internal control.	Correct differentiation between variances, correctness of accounting entries, and correct posting	H2-3
4) Determine the electronic data processing and their affect on the auditor's work in the entity.	Correctness of comparing between the estimated and actual amounts.	J4
5) Determine the different professional ethics which should be considered by the auditor.	Correct differentiation between what is forbidden for the auditor to do.	
<b><u>Safety Requirements:</u></b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• The structure of audit theory.		
• External auditing.	Insure the correctness of accounting operations.	I3
• Internal control.	Ensure the correctness of processing the accounting operations according to accounting system.	H3
• Internal auditing.	Ensure the correctness of information in financial statements.	J4

Detailed Theoretical Curriculum		
Hrs	Contents	Evaluation Tools Evaluation will be through one or more of the following evaluations tools:
20	<p><b>External auditing:</b></p> <ul style="list-style-type: none"> <li>• The structure of audit theory.</li> <li>• Objectives and nature of auditing.</li> <li>• Relationship between auditing and accounting.</li> <li>• The role of external auditing.</li> <li>• Auditing restrictions.</li> <li>• Types of audits.</li> <li>• Saudi auditing standards.</li> <li>• Professional ethics.</li> <li>• Auditor’s legal liability.</li> <li>• Fraud and stealing in financial statements.</li> <li>• Auditing procedures.</li> <li>• Audit evidences and the ways of collecting them.</li> <li>• General look at the statistic samples of auditing.</li> <li>• Auditing the electronic data processing systems.</li> </ul>	Tutorials, exercises, imitation, quiz, sudden exams, case studies, final exam, short studies.
25	<p><b>Control and Internal auditing:</b></p> <p><b>Internal Control:</b></p> <ul style="list-style-type: none"> <li>• Nature and importance of control.</li> <li>• Types of internal control: <ul style="list-style-type: none"> <li>○ Accounting internal control.</li> <li>○ Administrative internal control.</li> <li>○ Tools of internal control.</li> </ul> </li> <li>• Concepts of internal control system.</li> </ul> <p><b>Internal Auditing:</b></p> <ul style="list-style-type: none"> <li>• Concept, nature, and objectives of internal auditing.</li> <li>• The role of internal auditor in control.</li> <li>• The difference between internal auditing and internal control.</li> <li>• Governance and internal control.</li> </ul>	

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting			
<b>Course Title</b>	Computerized Accounting	<b>Code</b>	105 Acc			
<b>Requirement</b>	Partnerships accounting and computer					
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills of understanding how the accounting information systems work to assist in reaching the financial statements and reports.  In this course, the training will be provided through theoretical information for two lectures weekly and practical training for four lectures.	<b>Semester</b>	1	2	3	4	
	<b>Credit Hours (Hour/week)</b>				3	
	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>				2
		<b>W</b>				2
<b>Tut</b>						
<u>General Goals:</u>  This course aimed at providing the trainee with the basic skills of understanding how the accounting information systems work.						
<b>Detailed Objectives of the Course</b>	<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>						
1) Record the accounting entry in accounting information system.			A1-4			
2) Prepare financial orders of the entity's employees in the accounting information system.	Correct accounting entries.		C1-10			
3) Participate in ensuring the correctness and accuracy of information.	Payrolls and related documents are complete		J2			
4) Assist the accountant in pointing out numerical indications about deviations.	Correct comparing between estimated and actual budgets.		K5			

<b><u>Second: Assisting Objectives</u></b> <b><u>(Knowledgeable and Behavioral):</u></b> <b>The trainee will be able to:</b>		
1) Understand different financial report.		J2
2) Understand basic skills of computer and its applications.		J2
3) Prepare chart of accounts.		J2
4) Deal with quarterly and annual reports.		K4
5) Discover variances and understand ways of correcting them.		K4
<b><u>Safety Requirements:</u></b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Financial accounting system.	Record the entry in accounting books.	A4
• Inventory system.	Participate in ensuring correctness and accuracy of information	J2
• Payroll system.	Prepare payroll statement.	C1



<b>Department</b>	Administration Technology	<b>Major</b>	Accounting				
<b>Course Title</b>	spreadsheet Specialization	<b>Code</b>	208 Acc				
<b>Requirement</b>	Computer and Cost Accounting						
<u>Course Description:</u>  This course aimed at providing the trainee with the basic skills of how to use the Specialized Excel in different accounting reports.  In this course, the training will be provided through theoretical information for two lectures weekly and practical training for four lectures.		<b>Semester</b>		1	2	3	4
		<b>Credit Hours (Hour/week)</b>					2
		<b>Contact Hours (Hour/week)</b>	<b>Lec</b>				1
			<b>W</b>				2
<b>Tut</b>							
<u>General Goals:</u>  This course aimed at providing the trainee with the basic skills of how to use the Specialized Excel in accounting.							
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard			
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>							
1) Prepare the financial statements in computer.		Correct information of financial statements.		J3			
2) Prepare the bank reconciliation statement in computer.		Correct comparing of the bank's balance with records.		G3			
3) Account the depreciation of fixed assets in computer.		Correct account for depreciation.		K2-3			
4) Prepare the costs reports in computer.		Correct preparing of costs reports.		K1-6			

<b>Second: Assisting Objectives</b> <b>(Knowledgeable and Behavioral):</b> <b>The trainee will be able to:</b>		
1) Deal with Excel.	Able to use Excel.	K4
2) Deal with costs reports.		K1-6
3) Do the costs account operations		
<b>Safety Requirements:</b>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Introduction to Excel.		
• Preparing the financial accounting reports.	Prepare the financial reports	J3
• Preparing the cost accounting reports.	Participate in preparing the estimated budgets.	K3

<b>Detailed Theoretical Curriculum</b>		
<b>Hrs</b>	<b>Contents</b>	<b>Evaluation Tools</b> Evaluation will be through one or more of the following evaluations tools:
<b>5</b>	<b>Introduction to Excel:</b> <ul style="list-style-type: none"> <li>Balancing for information.</li> <li>Accounting sums in table.</li> <li>Accounting sums and averages using auto accounting.</li> <li>Accounting some balanced records using the function "subtotal".</li> <li>Organizing data using sorting and sums.</li> <li>Sorting information board.</li> </ul>	Case studies, Practical exercises Discussions
<b>3</b>	<b>Using Axial Chart:</b> <ul style="list-style-type: none"> <li>Making vertical charts.</li> <li>Making and specializing axial charts.</li> </ul>	
<b>3</b>	<b>Comparing Other Scenarios:</b> <ul style="list-style-type: none"> <li>Determining values.</li> <li>Identifying variables.</li> <li>Comparing alternative scenarios.</li> </ul>	

<p style="text-align: center;"><b>5</b></p>	<p><b>Working with “Macro”:</b></p> <ul style="list-style-type: none"> <li>• Recording and testing "Macro".</li> <li>• Creating "Macro" then editing it.</li> <li>• Creating specialized "Macro" toolbar.</li> </ul>	
<p style="text-align: center;"><b>29</b></p>	<p><b>Accounting Application with Excel:</b></p> <ul style="list-style-type: none"> <li>• Financial statements.</li> <li>• A model of a bank reconciliation memo.</li> <li>• A model of depreciation accounting methods.</li> <li>• A model of inventory valuation methods.</li> <li>• A Model of analyzing the relation among cost, volume, and profit.</li> <li>• A model of variances of material and wages.</li> </ul>	

<b>Department</b>	Administration Technology	<b>Major</b>	Accounting																										
<b>Course Title</b>	Accounting of Insurance Companies	<b>Code</b>	205 Acc																										
<b>Requirement</b>	Financial Accounting-2																												
<p><u>Course Description:</u></p> <p>This course aimed at providing the trainee with the basic skills of understanding the different types of insurance and the services and products provided for their customers, and preparing the accounting entries in these companies according to the generally accepted accounting principles.</p> <p>In this course, the training will be provided through theoretical information for two lectures weekly and practical training for one lecture.</p>		<table border="1"> <tr> <td><b>Semester</b></td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> <tr> <td><b>Credit Hours (Hour/week)</b></td> <td></td> <td></td> <td></td> <td>2</td> </tr> <tr> <td rowspan="3"><b>Contact Hours (Hour/week)</b></td> <td><b>Lec</b></td> <td></td> <td></td> <td>2</td> </tr> <tr> <td><b>W</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Tut</b></td> <td></td> <td></td> <td>1</td> </tr> </table>		<b>Semester</b>	1	2	3	4	<b>Credit Hours (Hour/week)</b>				2	<b>Contact Hours (Hour/week)</b>	<b>Lec</b>			2	<b>W</b>				<b>Tut</b>			1			
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	<b>Tut</b>			1																									
<p><u>General Goals:</u></p> <p>This course aimed at providing the trainee with the basic skills of how to deal with accounts in different insurance companies sector, and prepare the accounting journal entries.</p>																													
<b>Detailed Objectives of the Course</b>		<b>Specifications of Performance Required</b>		<b>Related Missions</b> From the standard																									
<u>First: Procedural Objectives:</u> <b>The trainee will be able to:</b>																													
1) Prepare accounting journal entries.		Correct accounting entries.		A1-4																									
2) Examine the financial transactions and their supporting documents.		Correct financial transaction with complete supporting documents.		E2, I1-4																									
3) Deal with accounting problems of customers and able to solve them.		Accounts of customers without problems.		H1-4																									

<u>Second: Assisting Objectives (Knowledgeable and Behavioral):</u> <b>The trainee will be able to:</b>		
1) Do the basic mathematical operations.	Correct mathematical operations.	A1, A4
2) Understand the generally accepted accounting principles.	In accordance with the generally accepted accounting principles.	A2
3) Understand the related financial rules and regulations.	Systematic and completed requirements.	C1
4) Understand the types and characteristics of the services and products provided to customers.	A product with full specifications.	B1
5) Understand the accounting system performed in the entity.	In accordance with the accounting system of the entity.	H3
6) Understand the widespread accounting errors in such activities.	Quick and accurate correction for accounting errors.	H4
<u>Safety Requirements:</u>		
•		
<b>Topics (Theory and Practice):</b>	<b>Related Missions</b>	
• Concept and types of insurance		
• Accounting process for services and products of insurance companies.	Record the entry in accounting books	A4

<b>Detailed Theoretical Curriculum</b>		
<b>Hrs</b>	<b>Contents</b>	<b>Evaluation Tools</b> Evaluation will be through one or more of the following evaluations tools:
<b>6</b>	<b>Insurance Concept:</b> <ul style="list-style-type: none"> <li>• Definition.</li> <li>• Its arising and development.</li> <li>• Characteristics.</li> </ul>	Quiz, homework, workshops, discussions, case studies, questions and problems, exercises.
<b>15</b>	<b>Types of Insurance:</b> <ul style="list-style-type: none"> <li>• Risks and Problems.</li> </ul>	

24	<b>Accounting Process for Different Types of Insurance:</b> <ul style="list-style-type: none"><li>• Financial statements in insurance companies.</li></ul>	
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**Duties**

**Tasks**

<b>A</b>	<b>Prepare Daily Journal Entries</b>	A-1 Ensure the fulfillment of the transaction according to the supporting documents	A-2 Make entries in the daily journal	A-3 Submit the journal for checking	A-4 Record the entries in the register by hand or by machine	
<b>B</b>	<b>Participate in the preparation of L/Cs</b>	B-1 Complete the requirements of opening L/Cs	B-2 Fill in the form for opening the L/C	B-3 Attach guarantee to the form for opening the L/C	B-4 Make special file for the L/C	B-5 Follow-up the processing of the L/C until payment
<b>C</b>	<b>Prepare the Financial Requirements of Company Employees</b>	C-1 Prepare the budget of the salaries	C-2 Take off deductions	C-3 Prepare payment orders for bonuses	C-4 Prepare payment orders for allowances	C-5 Prepare payment orders for overtime
<b>D</b>	<b>Participate in purchases</b>	D-1 Obtain purchase request from concerned department	D-2 Ensure the availability of credits or allowances	D-3 Ensure the availability of specifications for the purchase order	D-4 Fill in the form for the purchase order	D-5 File the quotations
<b>E</b>	<b>Process Dues and Payments</b>	E-1 Receive documents of dues and payments	E-2 Ensure the accuracy of the information in the documents	E-3 Pay payments according to the form of the order	E-4 Receive dues according to the form of the receiving order	E-5 Follow-up the acquisition of the dues of the company
<b>F</b>	<b>Participate in Inventory Committees</b>	F-1 Ensure stored goods comply with stock in hand	F-2 Participate in determining stocks of the company are recorded in the books	F-3 Participate in seeing the stocks of the company in the stores	F-4 Solve problems related to damaged goods and differences	F-5 Prepare reports that go with the inventory
<b>G</b>	<b>Carry out the tallying of Accounts</b>	G-1 Open the file for statements (bank, administration, others)	G-2 Release periodic reports	G-3 Ensure the compliance of bank accounts with the accounts of the	G-4 Ensure the accounts received comply with the records of the	G-5 Document differences
<b>H</b>	<b>Solve Problems of Customer's Accounts</b>	H-1 Determine type of problem and its date	H-2 Review the origin of the transaction or the records	H-3 Ensure the appropriateness of previous procedures	H-4 Correct error in accounting using the suitable form	H-5 Inform the customer about the correction

B-6 Prepare necessary reports						
C-6 Follow-up health insurance bills	C-7 Prepare payment order commissions	C-8 Give out end of service dues	C-9 Prepare payment order for advance salary payments	C-10 Prepare personal files for employees	C-11 Fill in form for financial settlements	C-12 Fill in subscription form for the insurance
D-6 Open envelopes for biddings	D-7 Participate in price analysis	D-8 Present report to the executive so they can take a decision to				
E-6 Follow-up paying the debts of the company						
F-6 Prepare records of settlements						
G-6 Prepare records of settlements	G-7 Prepare reports about accounts					

<b>I</b>	<b>Participate in Financial Scrutinies</b>	I-1 Ensure that the proper form is used	I-2 Ensure completion of necessary information	I-3 Ensure the accuracy of financial processes	I-4 Ensure that the transaction fulfilled the conditions and compensations	I-5 Prepare payment order
<b>J</b>	<b>Participate in Preparing Budget</b>	J-1 Collect data from concerned departments	J-2 Ensure the accuracy of the data and its compliance with the records	J-3 Prepare the necessary forms (PL, revenue, checking cash)	J-4 Help accountant when checking data	J-5 Participate in releasing Financial lists in the final form
<b>K</b>	<b>Participate in Preparing Estimated Budget</b>	K-1 Collect estimates from departments	K-2 Arrange the data systematically in the forms for preparing the budget	K-3 Participate in the release of the budget in its final form	K-4 Follow-up the movement of the clauses of the budget periodically	K-5 Assist accountant in providing numerical indications about deviations to the executive
<b>L</b>	<b>Carry out Office Work</b>	L-1 Assist customers	L-2 Record telephone messages	L-3 Process in-coming mail	L-4 Process out-going mail	L-5 Complete business documents
<b>M</b>	<b>Continue to Develop Skills</b>	M-1 Participate in internal training	M-2 Attend workshops	M-3 Attend lessons about the field	M-4 Participate in training programs	M-5 Assist in the training

K-6 Prepare reports related to the movement of the clauses of the budget						
L-6 Schedule business meetings	L-7 Prepare reports about business	L-8 Schedule business meeting of the department	L-9 Participate in business meetings of the department	L-10 Write down observations made in meetings	L-11 Order the requirements of the office	
M-6 Seek advice from experts						

<b>General Knowledge and Skills</b>	<b>Worker Behaviors</b>
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<ul style="list-style-type: none"> <li>• Proficiency in financial and commercial math</li> <li>• Ability to use computer</li> <li>• Basic knowledge of English</li> <li>• Follow-up of developments in accounting programs</li> <li>• Competence in using keyboard</li> <li>• Competence in using calculators</li> <li>• Ability to deal with other and solve problems</li> <li>• Communication skills</li> <li>• Skills in finding errors</li> <li>• Ability to use office equipment</li> <li>• Ability to identify and understand accounting terms</li> <li>• Knowledge of using accounting symbols</li> </ul>	<ul style="list-style-type: none"> <li>• Trustworthy</li> <li>• Honest</li> <li>• Meticulous</li> <li>• Graceful</li> <li>• Straight</li> <li>• Patient</li> <li>• Punctual</li> <li>• Well-dressed</li> <li>• Polite</li> <li>• Intelligent</li> <li>• Graceful and well-mannered</li> <li>• Team worker</li> <li>• Open-minded</li> </ul>
<b>Future Trends and Concerns</b>	<b>Tool, Equipment, and Material</b>
<ul style="list-style-type: none"> <li>• Processing data electronically</li> <li>• Ability to use networks to carry out accounting and financial procedures</li> <li>• Following-up international accounting standards</li> <li>• Ensuring to have the accounting department in a quiet place</li> </ul>	<ul style="list-style-type: none"> <li>• Calculator</li> <li>• Computer, printer, and scanner</li> <li>• Fax</li> <li>• Photocopier</li> <li>• Stationary (pen, pencils, stapler, bunch, etc.)</li> <li>• Telephone</li> <li>• CDs</li> <li>• Desk</li> <li>• Files</li> <li>• Registers</li> <li>• Latest programs in accounting and modern office work</li> <li>• Filing cabinets</li> <li>• Folders</li> <li>• Calendar</li> <li>• Rubbish bin</li> </ul>