



## Applied College

### Accounting Diploma Program

#### Level 1

<b>Course Title</b>	English Language (1)
<b>Course code</b>	ENG 101
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	English Language (1) ENG 101 is taught at the first level for 3 credit hours.

<b>Course title</b>	Principles of Management
<b>Course code</b>	OMP 130
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course covers the basic concept of management and its different levels and the most important theories that explained the development of management thought, the functions of management through a basic understanding of planning, organizing, , directing and controlling. This course will study different types of organizational function.

<b>Course title</b>	Computer applications in business
<b>Course code</b>	OMP 100
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course covers the fundamentals of computer and computer nomenclature, particularly for personal computer hardware and software used in today's business environment. Students will survey and use business applications programs utilizing pre-written programs that include word processing, spreadsheets, databases, presentation graphics and web browsers. Students completing the course will have a solid understanding of computer concepts, how to use computers in today's business world, and how to access information on the World Wide Web.



<b>Course title</b>	Principles of Financial Accounting
<b>Course code</b>	ACP 100
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course covers the introduction of the fundamental concepts of financial accounting and the procedures to Identify, analyze, measure, record , and report financial transactions for the purposes of making decisions about the company.

<b>Course title</b>	Principles of Cost
<b>Course code</b>	ACP110
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course covers the cost accounting principles and techniques, Examination of the accounting practices to record and control material, labor, and overhead costs. Study also includes cos-volume-profit relationship, job-order, process cost and standard cost systems for manufacturing and service firms.

<b>Course title</b>	القانون التجاري
<b>Course code</b>	محس 140
<b>Credit hours</b>	3
<b>Medium of instruction</b>	Arabic
<b>Course specification</b>	يهتم هذا المقرر بدراسة مفهوم القانون التجاري ونشأته والتشريعات المنظمة للبيئة التجارية داخل المملكة العربية السعودية، والإلمام بالتنظيم التشريعي للمشروع الفرد (التاجر) والشركة وفق النظام القانوني السعودي.

## Level 2:

<b>Course title</b>	English Language (2)
<b>Course code</b>	ENG 102
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	English Language (2) ENG 102 is taught at the second level of first year for 3 credit hours.



<b>Course title</b>	Principles of Statistics
<b>Course code</b>	ACP 101
<b>Credit hours</b>	3
<b>Medium of instruction</b>	Arabic
<b>Course specification</b>	<p>This course presents basic statistical concepts and methods commonly used to make data-based decisions in business applications. Definition and branches of Statistics, Types of Data, Data Collection and Sampling Techniques and Methods, Presenting data in graphs and tables, Measures of central tendency, Measures of dispersion, and introduction to probability in addition to linear regression.</p> <p>We teach the course from an applied perspective and include a software-use component to enable students to gain hands-on experience with conducting statistical analysis using spreadsheets &amp; statistical software.</p>

<b>Course title</b>	Intermediate Accounting
<b>Course code</b>	ACP 102
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	<p>This course covers accounting principles and procedures essential to the preparation of financial statements with particular emphasis on the corporate form. Topics of coverage include financial statements, current assets, inventory, property, plant, and equipment, and intangible assets.</p>

<b>Course title</b>	Principles of Audit
<b>Course code</b>	ACP 220
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	<p>This course focuses on the concepts and techniques relating to the provision of audits under the various Companies Acts, and investigates the legal and ethical framework surrounding auditing.</p>

<b>Course title</b>	Government and non-profit organization accounting
<b>Course code</b>	ACP 141
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	<p>This course provide students with depth understanding for governmental accounting issues</p>



<b>Course specification</b>	,and non-profit organization . Upon completion of this course, students should be able to: Identify the governmental accounting process, basic concepts and practice, Identify the non-profit organization process, basic concepts and practice, Apply the governmental accounting process Apply the governmental accounting budgets and distinguish the principle of governmental accounting.
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<b>Course title</b>	Zakat and Tax Accounting
<b>Course code</b>	ACP 230
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course includes definition of the rules and accounting systems of Zakat, as well as the foundations and accounting systems of Tax in the light of the Zakat system and income tax and their application in Saudi Arabia.

## Exit Point

<b>Course title</b>	Internship
<b>Course code</b>	ACP 191
<b>Credit hours</b>	6
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course is taught after finishing the first year for students who want to graduate with Associate diploma.

## Level 3

<b>Course title</b>	Administrative Communications
<b>Course code</b>	OMP 103
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course presents an overview of business communications, including international considerations, and focuses on constructing, formatting and proofreading good news, bad news, and persuasive business messages as well as business reports and proposals. Additionally, the course familiarizes Students with some of the job interviewing techniques and enable them to prepare an effective employment package consisting of resumes and application letters.



<b>Course title</b>	أسس الكتابة باللغة العربية
<b>Course code</b>	كتب 104
<b>Credit hours</b>	3
<b>Medium of instruction</b>	Arabic
<b>Course specification</b>	تدرس الطالبة في هذا المقرر التراكيب الخاصة بالجملة ، ومجموعة من الأخطاء اللغوية الشائعة وتصويبها، والكتابة الوظيفية بأنواعها المختلفة ،وتطبيق المهارات السابقة على نصوص أدبية مختارة وتحليلها.

<b>Course title</b>	Managerial Accounting
<b>Course code</b>	ACP 211
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course designed to enhance the students' understanding the theory and methods of cost compilation for managerial planning, control and decision making; the use of budgets, and analysis in planning and controlling operations, establishing supervisory and departmental responsibility and various techniques of measuring results.

<b>Course title</b>	Accounting Information Systems
<b>Course code</b>	ACP 204
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course is an introduction to Accounting Information Systems: their role in organizations, particularly in support of strategic and operational decision-making and problem-solving, as well as operations support and management

<b>Course title</b>	Value Additive Tax
<b>Course code</b>	ACP231
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course designed to provide a comprehensive understanding of VAT systems including framework, VAT policies and procedures and the obligations and rights of VAT.





<b>Course title</b>	International Financial Reporting Standards
<b>Course code</b>	APC 203
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This elective course aims to enhance the students' understanding of the international financial reporting standards as applied in the kingdom of Saudi Arabia. It starts with an introduction of the setting bodies before introduces a review of the conceptual framework. The standards studied in the course should help the student to apply the accounting policies, recognition and disclosure in accordance with the standards. The students should also be able to determine how to choose an alternative polices and when it is permitted to do so.

<b>Course title</b>	Internal Audit
<b>Course code</b>	APC 221
<b>Credit hours</b>	3
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course is an introduction to internal auditing and risk assessment techniques with an emphasis on internal control evaluation and reporting, The international professional practices framework, Risk management, Business process & risks, Risk of fraud illegal acts, Audit evidence & working paper and governance.

#### Level 4

<b>Course title</b>	Internship
<b>Course code</b>	ACP 290
<b>Credit hours</b>	6
<b>Medium of instruction</b>	English
<b>Course specification</b>	This course is taught at the fourth level for 6 credit hours.