

جامعة الأميرة
نورة بنت عبدالرحمن
كلية الإدارة والاعمال
قسم المحاسبة



Princess Nourah Bint
Abdulrahman University
College of Business and Administration
Accounting Department

BACHELOR of SCIENCE in ACCOUNTING

HANDBOOK

Program VERSION

PNU Main campus - A6 Station

مطابع الجامعة
press@pnu.edu.sa



4 years / 8 levels

123 Credit hours



Princess Nourah Bint Abdulrahman University

Vision:

To be the beacon of women for knowledge and values.

Mission:

It is a comprehensive university for women, which is characterized by its educational leadership and scientific research, and contributes to building the knowledge economy with a community and global partnership.

Values:

Belonging, integrity, trust, superiority, excellence, commitment to quality, and professionalism.



College of Business and Administration

Vision:

To educate female leaders who will redefine business locally and globally.

Mission:

To educate and inspire female leaders, entrepreneurs and scholars to transform the landscape of Business, adding value to the economy and society, locally and globally.

Values:

Quality.

Leadership.

Integrity.

Professionalism.

Innovation and creativity.



Accounting Department

Department vision:

Empower female leaders academically and professionally in accounting sciences.

Department mission:

Achieve excellence in academic and research aspects of accounting sciences locally and globally to achieve professional and social responsibilities.

Department objectives:

1. Disseminate scientific knowledge and skills in accounting disciplines.
2. Promote ethical values and professional practices in the field of accounting.
3. Develop soft skills and encourage innovation, entrepreneurship, as well as community service.
4. Encourage scientific contributions and enhance scientific research standards.
5. Establish partnerships with distinguished and competent professional bodies in the field of accounting.
6. Qualify and prepare candidates for accredited professional certificates in accounting.



Bachelor of Science in Accounting Program

Program Mission

To inspire female professional accountants to serve their communities with high ethical values through distinctive learning and research academic environment.

Program goals

1. Achieve high academic educational quality.
2. Create an environment conducive of high quality research.
3. Build a strong relationship with the community.

Program objectives

1. Enable graduates to demonstrate core knowledge and professionalism in various accounting disciplines using latest state of the art technology.
2. Enhance critical thinking, research, communication and leadership skills of the graduates for effective decision-making.
3. Improve graduates' awareness of ethical values, and social responsibilities.
4. Motivate graduates to acquire professional accounting certificates and to continue postgraduate education.



Program Learning Outcomes

Knowledge:

- K1 Discuss accounting and auditing principles, and conceptual frameworks.
- K2 Recognize cost and managerial approaches, techniques, and systems.

Skills

- S1 Apply international standards and national regulations to provide information for the different stakeholders.
- S2 Apply ethical values in the accounting and auditing professions.
- S3 Evaluate and interpret financial and non- financial reports using different accounting software and innovative technologies.
- S4 Communicate effectively and efficiently accounting and auditing information.

Competence

- C1 Demonstrate critical thinking and research abilities in accounting and auditing contexts.
- C2 Demonstrate the potential of leadership in working teams.



BACHELOR of SCIENCE in ACCOUNTING

STUDY PLAN

First Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Islamic Culture (1)	ISLS 101	2	-
2	General Statistics	Math 161	3	-
3	Principles of Business Administration	BUS 101	3	-
4	English Language (1)	ENG 101-1	3	-
5	Business Skills I	BUS 161	3	-
			14	

Second Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	English Language (2)	ENG 102-2	2	ENG 101-1
2	Arabic Composition	ARAB 101	2	-
3	Math for Business	Math 106	3	-
4	Digital Innovation, Creativity &Enterprise	BUS 151	3	BUS 101
5	Business Ethics & Social Responsibility	BUS 111	3	-
6	Business Skills II	BUS 162	3	BUS 161
			17	

Third Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Islamic Culture (2)	ISLS 202	2	ISLS 101
2	Business Statistics	Econ 261	3	Math 161
3	Principles of Financial Accounting	ACCT 201	3	-
4	Principles of Microeconomics	ECON 201	3	-
5	Principles of Marketing	MKT 203	3	BUS 101
6	Management Information Systems	BUS 252	3	BUS 101
			17	

Forth Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Principles of Finance	FIN 204	3	ACCT 201
2	Principles of Cost & Managerial Accounting	ACCT 202	3	ACCT 201
3	Principles of Macroeconomics	ECON 202	3	ECON 201
4	Intermediate Accounting (1)	ACCT 271	3	ACCT 201
5	Commercial Law	LAW 211	3	-
6	Organizational Behavior	HRM 214	3	BUS 101
			18	

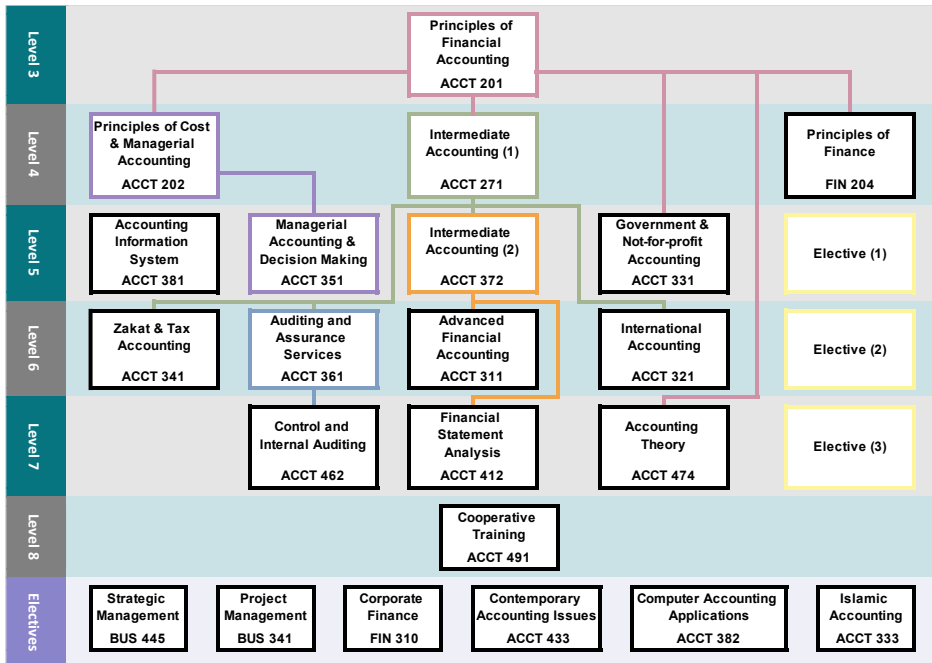
Fifth Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Islamic Culture (3)	ISLS 303	2	ISLS 101
2	Government & Not-for-profit Accounting	ACCT 331	3	ACCT 201
3	Managerial Accounting & Decision Making	ACCT 351	3	ACCT 202
4	Accounting Information Systems	ACCT 381	3	ACCT 202
5	Intermediate Accounting (2)	ACCT 372	3	Acct 271
6	Elective (1)		3	-
			17	

Sixth Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Language Skills	ARAB 202	2	-
2	Advanced Financial Accounting	ACCT 311	3	ACCT 372
3	Zakat & Tax Accounting	ACCT 341	3	ACCT 271
4	Auditing and Assurance Services	ACCT 361	3	ACCT 271
5	International Accounting	ACCT 321	3	ACCT 271
6	Elective (2)		3	-
			17	

Seventh Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Islamic Culture (4)	ISLS 404	2	ISLS 101
2	Control and Internal Auditing	ACCT 462	3	ACCT 361
3	Entrepreneurship	BUS 353	3	-
4	Financial Statement Analysis	ACCT 412	3	ACCT 372
5	Accounting Theory	ACCT 474	3	ACCT 201
6	Elective (3)		3	-
			17	

Eighth Level				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Cooperative Training	ACCT 491	6	Pass at least 110 credit hours
			6	

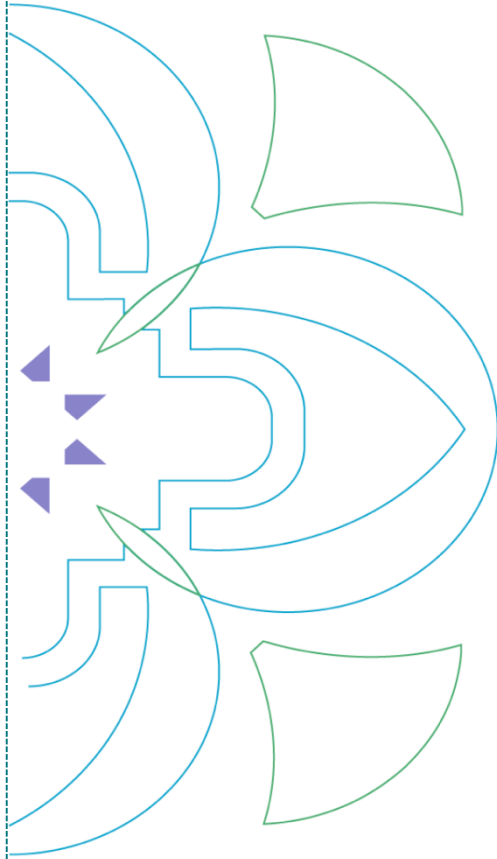
Elective Courses (9 Credit hours)				
#	Course Title	Code/No.	Credit hours	Pre-requisite
1	Strategic Management	BUS 445	3	-
2	Corporate Finance	FIN 310	3	FIN 204
3	Project Management	BUS 341	3	BUS 151
4	Contemporary Accounting Issues	ACCT 433	3	ACCT 271
5	Islamic Accounting	ACCT 333	3	ACCT 201
6	Computer Accounting Applications	ACCT 382	3	ACCT 202
3 Course (9 credit hours)				





BACHELOR of SCIENCE in ACCOUNTING

ACCOUNTING COURSES' DESCRIPTION



ACCT 201 (3 – 1 – 3)

Principles of Financial Accounting (ACCT 201) is a College of Business and Administration requirement. It is provided as a core course in the second-year, third level with three credit hours (3-1-3). This course is designed to give students an introduction to financial accounting's concepts and principles under the International Financial Reporting Standards (IFRS). It offers an understanding of the accounting cycle, financial statements, and procedures for handling transactions related to both service and merchandising businesses. Emphasizes is placed on the accounting treatment of inventory as a significant asset of the merchandising firms, the accounting procedures for different types of receivables, and the importance of cash and internal control in business entities. Also, this course outlines some other elements of financial statements, including plant assets, natural resources, and intangible assets.

ACCT 202 (3 – 1 – 3)

Principles of Cost and Managerial Accounting (ACCT 202) is a College of Business and Administration requirement. It is provided as a core course in the second year, the fourth level with three credit hours (3-1-3). This course discusses the conceptual aspects of cost and managerial accounting and the role it plays in the decision-making process. It offers an understanding of traditional and contemporary costing techniques and analysis of those techniques in the context of managerial issues. Particular emphasis is placed on the cost-volume-profit analysis (CVP), overhead allocations, relevant costs for decision making, planning and budgeting, cost variances, and inventory evaluation.

ACCT 271 (3 – 1 – 3)

Intermediate Accounting 1 (ACCT 271) is an Accounting Program requirement. It is provided as a core course on year two level four with three credit hours (3-1-3). This course provides an in-depth study of the conceptual framework and fundamental concepts of financial reporting. It illustrates the financial statements preparation, classification, usefulness, and limitations, under the International Financial Reporting Standards IFRS. Additionally, this course studies with more emphasis the accounting and reporting of assets; including cash; receivables; inventories; property, plant and equipment; and intangible assets.

ACCT 372 (3 – 1 – 3)

Intermediate Accounting 2 (ACCT 372) is an Accounting Program requirement. It is provided as a core course on year three level five with three credit hours (3-1-3). This course deeply studies the financial reporting and accounting standards essential to prepare financial statements with more emphasis on business corporations. It illustrates the accounting for the current and non-current liabilities and equity. Additionally, this course discusses issues and accounting treatments related to investments, leasing, and changes and error analysis. This course also provides emphasis on some topics, including, revenue recognition, and presentation and disclosure in financial reporting.

ACCT 331 (3 – 0 – 3)

Government and Not-for-profit Accounting (ACCT 331) is an Accounting program requirement. It is provided as a core course on year three level five with three credit hours (3-0-3). This course introduces the fundamentals of accounting for government and not-for-profit organizations in Saudi Arabia. It emphasizes the issues related to fund accounting and financial reporting for government; covering the government budget, accounting cycle for expenditures and revenues, financial reports, financial control, internal auditing, and corporate governance in government organizations. Additionally, the course will highlight accounting and financial reporting for not-for-profit organizations with more emphasis on Colleges and Universities, as well as Health Care Organizations.

ACCT 351 (3 – 1 – 3)

Managerial Accounting and decision Making (ACCT 351) is an Accounting Program requirement. It is provided as a core course on year three level five with three credit hours (3-1-3). This course discusses the changing role of management accounting concepts such as balanced scorecard and strategic profitability analysis. It involves developing and using financial and non-financial information by managers within business organizations to make strategic, organizational, and operational decisions, with emphasis on identifying relevant information for different decision-making needs. Furthermore, this course provides a discussion of a variety of managerial accounting topics such as cost management, inventory management, capital budgeting, performance measurement, and transfer pricing systems in decentralized businesses.

ACCT 381 (2 – 2 – 3)

Accounting information system ACCT 381 is an Accounting Program requirement with three credit hours (2-2-3). It discusses the conceptual aspects of accounting information systems and how they are used in the managerial decision-making process. The course provides discussions and applications of basic business processes and documentation of those processes in the context of internal controls and security. In addition, the course includes hands-on experience in flowcharting software, spreadsheets, and accounting software, database software.

ACCT 311 (3 – 1 – 3)

Advanced Financial Accounting (ACCT 311) is an Accounting program requirement. It is provided as a core course on year three level six with three credit hours (3-1-3). This course is designed to cover related topics of business combinations and their effects on financial reporting and disclosure. It examines different business combinations forms and the accounting procedures for each, with more emphasis on the consolidated financial statements, and intercompany transactions. Additionally, this course focuses on partnerships formation, changes in equity and liquidations, as well as corporate liquidations and reorganizations.

ACCT 321 (3 – 0 – 3)

International Accounting (ACCT 321) is an Accounting Program requirement. It is provided as a core course on year three level six with three credit hours (3-0-3). This course deals with the concept of international accounting and accounting for operations in foreign currencies. The course analyzes the global financial environment, foreign exchange market, foreign exchange risks, global financing, and investment decisions. It also deals with reporting and disclosure in foreign currencies, translation, preparation and analysis of international financial statements, international transfer pricing, and international auditing, with an emphasis on International Financial Reporting Standards IFRS.

ACCT 341 (3 – 1 – 3)

Zakat and Tax Accounting (ACCT 341) is an Accounting Program requirement. It is provided as a core course on year three level six with three credit hours (3-1-3). This course illustrates the theoretical and practical aspects of Zakat and Tax accounting. It introduces students to rules and regulations governing Zakat and Income Taxes in Saudi Arabia, the skills necessary to compute taxable income and Zakatable income, and to file tax and Zakat declarations. The course emphasizes the issues related to Zakat, income tax, value-added tax (VAT) in terms of their measurement procedures and reporting requirement in accordance with the General Authority of Zakat and Tax in Saudi Arabia. (GAZT).

ACCT 361 (3 – 0 – 3)

Auditing and Assurance Services (ACCT 361) is an Accounting Program requirement. It is provided as a core course on year three level six with three credit hours (3-0-3). The course defines the basic concepts, principles, and process of auditing and other assurance services. Emphasis is placed on financial audit, preparation of audit report, the framework for planning and implementing an audit process, and the risk-based approach to auditing. In addition, the course explains the use of auditing techniques to collect audit evidence and the application of the audit process to some entity's cycles. It provides an understanding of the nature and purpose of Generally Accepted Auditing Standards (GAAS), statements of auditing standards (SASs), and international standards on auditing.

ACCT 462 (3 – 0 – 3)

Control and Internal Audit (ACCT 462) is an Accounting Program requirement. It is provided as a core course on year four level seven with three credit hours (3-0-3). This course provides an understanding of the fundamentals of internal auditing and controls. The course is designed for students to understand the principles of how to carry out the fieldwork necessary for the internal auditor. Topics covered include an overview of internal auditing theory, and internal audit in practice, as well as internal auditing standards and ethics. Furthermore, an in-depth review of internal controls will be examined, including internal controls best practices, risk assessment, control identification, audit design, audit process and techniques, testing of controls, audit reporting, and the impact of information system on internal auditing.

ACCT 412 (3 – 0 – 3)

Financial Statements Analysis (ACCT 412) is an Accounting program requirement. It is provided as a core course on year four level seven with three credit hours (3-0-3). This course deals with a comprehensive analysis of the financial statements, understanding their components, and extrapolating the relationships between the various items to judge the efficiency of management as well. Using the various tools of basic financial analysis such as the use of financial ratios (liquidity ratios, profitability, activity and debt market ratios, and analysis of the financing structure) and the work of comparative analysis and analysis of trends and prepare the list of cash flows and calculate the associated financial ratios.

ACCT 474 (3 – 0 – 3)

Accounting theory (ACCT 474) is an Accounting Program requirement. It is provided as a core course on year four level seven with three credit hours (3-0-3). It is designed as a fundamental of the development of Accounting. It introduces students to the conceptual framework and theoretical and philosophical bases of financial accounting and auditing. The course begins by examining the nature of theories and alternative forms of logic. The conceptual framework and key contemporary and historical accounting issues are examined. This course highlights the role of theory in understanding current accounting standards, accounting practice, and the use of accounting information by the stakeholders.

ACCT 491 (0 – 30 – 6)

Cooperative training (ACCT 491) is an Accounting Program requirement. It is provided as a core course on year four level eight with six credit hours (0-30-6). This course is provided as only fields experience where students spend all the semester working in the Accounting field. The Field Experience requires students to work as trainees at accounting entities, financial institutions, or accounting and finance departments at any other entities. Upon completing all the courses (110 CH), students need to work for 15 weeks and at least 450 hours to complete the course requirements. Among this training, students will apply the accounting practices and procedures, prepare financial reports, discuss accounting issues, join audit teams, or apply auditing. Along with the accounting and auditing training, students' skills will improve due to the involvement in the working environment. They learn how to communicate with clients, managers, and colleagues. They improve their problem solving and critical thinking skills. Also, they engage working in teams.

ACCT 333 (3 – 0 – 3)

Islamic Accounting (ACCT 333) is an Accounting program course. It is provided as an elective course on year three level five with three credit hours (3-0-3). This course discusses the conceptual and practical aspects of Islamic Accounting. It offers an understanding of the Islamic business environment in which accounting takes place and the importance of market values in Islamic accounting. Emphasis is placed on the application of the accounting cycle in Islamic institutions, Islamic financial contracts, and how Islamic commercial law affects Islamic accounting. In particular, this course discusses Murabaha contract' rules in the context of AAOIFI and of IFRS. Furthermore, this course briefly introduces the accounting for Sukuk.

ACCT 382 (2 – 2 – 3)

Computer Applications in Accounting (ACCT 382) is an Accounting program course. It is provided as an elective course on year four level six with three credit hours (2-2-3). This course mainly focuses on students' skills in using computer accounting application. It provides students with advanced Excel skills in applying accounting functions, includes using lists, pivot tables, common sizing statement, charting, Excel Scenarios, Macro Recording, payment and depreciation functions, and other tools for accountants. In addition, this course trains students to use some accounting applications available in the market, such as Xero and SMACC.

ACCT 433 (3 – 0 – 3)

Contemporary Accounting Issues (ACCT 433) is an Accounting program course. It is provided as an elective course on year four level seven with three credit hours (3-0-3). The course enables students to identify and analyze the developments of contemporary and emerging accounting issues both in theoretical and practical aspects. It will provide students with an understanding of the product of the financial statements, the importance of environmental accounting and corporate social responsibility, Corporate governance, Earnings management, Fair Value accounting, and the role of theory in determining the impact of accounting in the economic environment.

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Accounting Department

Internship

For **Cooperative Training** inquires,
contact the **Accounting Department**
Internship Unit



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Grading System and its Symbols

Symbol	Explanation	Points		Grade Limits
A+	Exceptional	4.00	5.00	95 – 100
A	Excellent	3.75	4.75	90 < 95
B+	Superior	3.50	4.50	85 < 90
B	Very Good	3.00	4.00	80 < 85
C+	Above Average	2.50	3.50	75 < 80
C	Good	2.00	3.00	70 < 75
D+	High Pass	1.50	2.50	65 < 70
D	Pass	1.00	2.00	60 < 65
F	Fail	0	1.00	< 60
IP	In-Progress	-	-	-
IC	In-Complete	-	-	-
DN	Denial	0	1.00	-
NP	No grade-Pass	-	-	60 and above
NF	No grade-Fail	-	-	Less than 60
W	Withdrawn	-	-	-
D2	Pass Reset	1	2	60
EQ	Equivalent	0	-	-

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ACCOUNTING DEPARTMENT

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ACCOUNTING DEPARTMENT

IMPORTANT
LINKS



Important Links – just click

Princess Nourah Bint Abdulrahman University
College of Business and Administration
Accounting Department
New Students
Academic Calendar
Academic system for students
E-learning (Blackboard)
E-mail
Smart Suitcase
Online Forms (https://www.pnu.edu.sa/ar/Deanship/Registration/Pages/Electronicforms.aspx#content)
Student Support and Services Centers
The Rules governing the Protection of Students' Rights and Duties Unit (https://www.pnu.edu.sa/ar/Deanship/studaffairs/Documents/20%الطلابات%20حقوق%20لوحدة%20منظمة%20قواعد.pdf)
Students' Rights and Duties Regulation (https://www.pnu.edu.sa/ar/Deanship/studaffairs/Documents/20%الطلابية%20الحقوق%20وثيقة.pdf)
Disciplinary Regulations for Students (https://www.pnu.edu.sa/ar/Deanship/studaffairs/Documents/1)20%هـ201440%المطالبات%20تأديب%20%20%20%لائحة%.pdf)
Regulations and Tests (https://www.pnu.edu.sa/ar/Deanship/Registration/Documents/39-38%الاختبارت%20لائحة%.pdf)
The Students Fund Department
Grants
Loans (https://www.pnu.edu.sa/ar/Deanship/studaffairs/Pages/Loans.aspx#content)
Skills Register (https://www.pnu.edu.sa/ar/Deanship/studaffairs/Pages/SkillRegist.aspx#content)
Protection of Students' Rights Unit (https://www.pnu.edu.sa/ar/Deanship/studaffairs/Pages/Rights.aspx#content)
Deanship of Admission and Registration
Deanship of Students Affairs

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ACCOUNTING DEPARTMENT



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