



هيئة اعتماد مؤسسات التعليم العالي

*Higher Education Accreditation Commission*

## الكفايات الأساسية لعائلة العلوم الإدارية والأعمال

المركز الوطني للاختبارات

*National Testing Center*

الفصل الثاني

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الكفايات الأساسية لعائلة العلوم الإدارية والأعمال

لقد تم تصميم الاختبار الخاص بعائلة العلوم الإدارية والأعمال بحيث يغطي الكفايات النظرية الآتية:

No.	Main Competency	Sub-No.	Sub Competency
1	<b>Competency (1) The context and Process of Management</b>	1-1	To understand the concept of the organization as an open system interacting with the external environment.
		1-2	To be aware of the nature of today's business environment and the challenges it poses.
		1-3	To appreciate the purpose and Importance of Management to organizations.
		1-4	To understand and distinguish between Planning, Organizing, Leading, and Controlling.
2	<b>Competency (2) Managerial Roles and Skills</b>	2-1	To understand the interpersonal, informational, and decisional roles of a manager and their applications.
		2-2	To appreciate the relative importance of the conceptual, human, and technical skills essential for managers to possess.
		2-3	To exhibit creativity in decision making, through accurately diagnosing a problem and generating novel solutions.
3	<b>Competency (3) Contemporary Managerial Concepts</b>	3-1	To demonstrate an appreciation of what it takes to facilitate organisational learning, through the creation, sharing, and utilization of knowledge.
		3-2	To act in a socially responsible manner and make ethical business decisions.
		3-3	To exhibit entrepreneurial behavior through seeking to create and identify business opportunities, and exploit them.
		3-4	To understand how an organization can adopt the philosophy of Total Quality Management and continuous improvement.
4	<b>Competency (4) Marketing Concepts</b>	4-1	The ability to understand the market place and customer needs, wants and demand.
		4-2	The ability to understand the marketing environmental factors.
		4-3	The ability to Identify the social responsibility and ethics in marketing.
5	<b>Competency (5) Strategic Marketing</b>	5-1	The ability to analyze the components of marketing plan.
		5-2	The ability to understand the customer driven marketing strategy (segmenting, targeting and positioning).
6	<b>Competency (6) Buyer Behavior</b>	6-1	The ability to differentiate between consumer and business buyer behavior.
		6-2	The ability to identify the factors influencing buyer decision process.
7	<b>Competency (7) Marketing Decisions</b>	7-1	The ability to analyze the products (goods & services) and brand decisions
		7-2	The ability to analyze the pricing decisions.
		7-3	The ability to analyze the integrated marketing communications

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			decisions.
		7-4	The ability to analyze the distribution decisions.
8	<b>Competency (8) Understanding the Role of Accounting in Society</b>	8-1	<b>To identify</b> the types of decisions investors and creditors make and <b>describe</b> what information in the financial statements and/or related disclosures meets the information needs of each group.
		8-2	<b>To identify</b> some of the differences between the objectives of tax accounting and financial accounting.
9	<b>Competency (9) Understanding Fundamental Business Concepts</b>	9-1	<b>The ability to explain</b> the meanings of key accounting and business terms.
		9-2	<b>To distinguish among</b> profit, governmental and other not-for-profit entities by identifying their respective goals and by looking at the content of their financial reports.
10	<b>Competency (10) Recognizing Fundamental Accounting Concepts Underlying Financial Statements</b>	10-1	<b>To discuss</b> what information is typically found in the balance sheet, income statement, statement of owners' equity, and statement of cash flows.
		10-2	<b>Distinguish between</b> the accrual and the cash basis of income measurement .
11	<b>Competency (11) Knowing the Uses and Limitations of Financial Statements</b>	11-1	<b>To identify</b> several ways in which financial accounting information is used to make business and personal decisions.
		11-2	<b>To calculate</b> financial statement ratio in various categories and <b>discuss</b> its usefulness and limitations in making decisions.
		11-3	<b>To explain</b> the relationship between net income and cash flows
12	<b>Competency (12) Identifying Components of Internal Control Systems</b>	12-1	<b>To discuss</b> how the need for relevance and reliability affect the design of an accounting information system.
		12-2	<b>To explain</b> the basic components of internal control and <b>describe</b> the attributes of effective internal control systems.
13	<b>Competency (13) Knowing Managerial Accounting Concepts</b>	13-1	<b>To distinguish between</b> the usefulness of managerial and financial accounting by considering the activities of planning, evaluating, controlling, and decision making.
		13-2	<b>To describe</b> different ways in which the management accountant's advice can help an entity to operate more effectively.
		13-3	<b>To discuss</b> , using specific examples, the cause and effect relationship between expenses and revenues and how they affect operating decisions.
14	<b>Competency (14) Using</b>	14-1	<b>To distinguish between</b> various types of costs by <b>categorizing</b> various costs of an entity into these three categories.
		14-2	<b>To read</b> a CVP graph and <b>explain</b> the significance of the

<i>No.</i>	<b>Main Competency</b>	<i>Sub-No.</i>	<i>Sub Competency</i>
	<b>Accounting Information To Make Decisions</b>		components illustrated.
		14-3	<b>To identify</b> the relevant costs in a make-or-buy decision.
<b>15</b>	<b>Competency (15) Using Accounting Information To Analyze and Improve Operational Efficiency</b>	15-1	<b>To explain</b> the purposes of budgets and how to prepare them.
		15-2	<b>To explain</b> the relationship between budgeting and strategic planning.
		15-3	<b>To explain</b> how the concept of responsibility accounting applies to cost centers, profit centers, and investment centers.
		15-4	<b>To distinguish</b> between controllable and non-controllable costs.
		15-5	<b>To explain</b> how the concept of cost control is used to compare budgeted to actual amounts and to interpret any significant variances.
<b>16</b>	<b>Competency (16) The Context of Microeconomics</b>	16-1	To understand the concept of the economic problem facing business, and its effect on individual's behavior in resource allocation.
		16-2	To understand how does the market mechanism determine the prices and the quantity supplied and demanded.
		16-3	To be able to distinguish between different types of markets
<b>17</b>	<b>Competency (17) The Context of Macroeconomics</b>	17-1	To understand the aggregate indicators and their effect on the economy as a whole.
		17-2	To distinguish between different economic systems and their value to the national economy.