



هيئة اعتماد مؤسسات التعليم العالي

Higher Education Accreditation Commission

الكفايات الأساسية لعائلة العلوم الإدارية والأعمال

المركز الوطني للاختبارات

National Testing Center

الفصل الثاني

2014-2013

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	Competency (1) The context and Process of Management	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	Competency (2) Managerial Roles and Skills	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	Competency (3) Contemporary Managerial Concepts	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	Competency (4) Marketing Concepts	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	Competency (5) Strategic Marketing	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	Competency (6) Buyer Behavior	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	Competency (7) Marketing Decisions	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	Competency (8) Understanding the Role of Accounting in Society	8-1	To identify the types of decisions investors and creditors make and describe what information in the financial statements and/or related disclosures meets the information needs of each group.
		8-2	To identify some of the differences between the objectives of tax accounting and financial accounting.
9	Competency (9) Understanding Fundamental Business Concepts	9-1	The ability to explain the meanings of key accounting and business terms.
		9-2	To distinguish among profit, governmental and other not-for-profit entities by identifying their respective goals and by looking at the content of their financial reports.
10	Competency (10) Recognizing Fundamental Accounting Concepts Underlying Financial Statements	10-1	To discuss what information is typically found in the balance sheet, income statement, statement of owners' equity, and statement of cash flows.
		10-2	Distinguish between the accrual and the cash basis of income measurement .
11	Competency (11) Knowing the Uses and Limitations of Financial Statements	11-1	To identify several ways in which financial accounting information is used to make business and personal decisions.
		11-2	To calculate financial statement ratio in various categories and discuss its usefulness and limitations in making decisions.
		11-3	To explain the relationship between net income and cash flows
12	Competency (12) Identifying Components of Internal Control Systems	12-1	To discuss how the need for relevance and reliability affect the design of an accounting information system.
		12-2	To explain the basic components of internal control and describe the attributes of effective internal control systems.
13	Competency (13) Knowing Managerial Accounting Concepts	13-1	To distinguish between the usefulness of managerial and financial accounting by considering the activities of planning, evaluating, controlling, and decision making.
		13-2	To describe different ways in which the management accountant's advice can help an entity to operate more effectively.
		13-3	To discuss , using specific examples, the cause and effect relationship between expenses and revenues and how they affect operating decisions.
14	Competency (14) Using	14-1	To distinguish between various types of costs by categorizing various costs of an entity into these three categories.
		14-2	To read a CVP graph and explain the significance of the

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	Accounting Information To Make Decisions		components illustrated.
		14-3	To identify the relevant costs in a make-or-buy decision.
15	Competency (15) Using Accounting Information To Analyze and Improve Operational Efficiency	15-1	To explain the purposes of budgets and how to prepare them.
		15-2	To explain the relationship between budgeting and strategic planning.
		15-3	To explain how the concept of responsibility accounting applies to cost centers, profit centers, and investment centers.
		15-4	To distinguish between controllable and non-controllable costs.
		15-5	To explain how the concept of cost control is used to compare budgeted to actual amounts and to interpret any significant variances.
16	Competency (16) The Context of Microeconomics	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
17	Competency (17) The Context of Macroeconomics	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.