



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

"عراقة وجودة"
"Tradition and Quality"

QF05/0407-4.0E	Study Plan for the Bachelor's Program – Procedures for Preparing and Updating the Study Plan / Accounting Department
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Study Plan for the Accounting Major (Bachelor's Program) / Year (2025/2026)
Approved by the Deans' Council Resolution No. 47/13/2024-2025 dated 19/05/2025

Total Credit Hours (132)		Study Mode / Hybrid Program	
Discipline Type	✓ Humanities	<input type="checkbox"/> Scientific / technical	<input type="checkbox"/> Medical Sciences

Teaching Mode	Percentage of Total Credit Hours (CH) / Number of CH	Delivery Model (Synchronous: Asynchronous)
Fully online courses	20% (27) CH	1:1
Blended Learning (Humanities)	39% (51) CH	1:1
Face-to-Face Learning (Humanities)	41% (54) CH	2:0

Program Vision: Excellence in education and research in accounting to enhance competitiveness.

Program Mission: To prepare pioneers in the accounting sciences through applied technological education, research enhancement, and sustainable societal advancement locally and globally.

Program objectives:

1. Equip students with theoretical and practical accounting to meet the dynamic needs of labor markets, both locally and internationally.
2. Foster intellectual and professional development across accounting domains.
3. Engage with public and private sectors for continuous improvement of accounting programs.
4. Achieve distinguished presence locally and internationally through contributions to the accounting profession and research.
5. Instill global awareness in students to become innovative, ambitious, connected, and impactful professionals.

Program learning outcomes (*MK= Main Knowledge, MS= Main Skills, MC= Main Competences*)

Main knowledge	
MK1	Demonstrate foundational, coherent, and structured understanding of accounting concepts, theories, and principles.
MK2	Comprehensive grasp of accounting treatments and contemporary accounting issues solving methods.
MK3	Critical analysis of local and global business challenges.
Basic skills	
MS1	Diverse skills aligned with labor market needs.
MS2	Quantitative and analytical skills to solve contemporary accounting issues.
General competencies	
MC1	Professional communication and teamwork.
MC2	Practice aligned with international accounting standards.



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Teaching Mode			Course No.	Course Title	Credit Hours	Theory Hours	Practical Hours	Prerequisite Co-requisite	Indicative	
Fully online learning	Blended learning	Face-to-face learning							Semester	year
1. University Requirements (27 Credit Hours)										
1.1 Mandatory University Courses (21 credit Hours)										
.			0420101	Military Science	3	3	0	.....	1	1
.			0420151	National Education	3	3	0	.....	2	1
.			0420271	Life Skills	3	3	0	.....	1	2
.			0420115	Arabic Communication Skills	3	3	0	Remedial Arabic	1	1
		.	0420123	English Communication Skills	3	3	0	Remedial English	2	1
.			0420261	Entrepreneurship and Innovation	3	3	0	.....	2	2
.			0420241	Leadership and Social Responsibility	3	3	0	.....	1	2
1.2 Elective University Courses (Choose 6 credit Hour)										
.			0420142	Human Civilization	3	3	0		1	1
.			0420253	Development and Environment	3	3	0		1	2
.			0420172	Digital Culture	3	3	0	Remedial computer skills	2	1
.			0420201	First Aid	3	3	0	.....	2	2
.			0420134	Sports and Health	3	3	0	.....	1	1
.			0420212	Islamic Culture	3	3	0	.....	1	2
.			0420392	Fundamentals of Psychology	3	3	0	.....	1	3
.			0420341	Fundamentals of German Language	3	3	0	.....	2	3
.			0420155	Law in Our Lives	3	3	0	.....	1	2

Teaching Mode			Course No.	Course Title	Credit Hours	Theory Hours	Practical Hours	Prerequisite Co-requisite	Indicative	
Fully online learning	Fully online learning	Fully online learning							Semester	year
2. Faculty Requirements (21 Credit Hours)										
		.	0501110	Principles of Management (1)	3	3	0	.....	1	1
		.	0502110	Principles of Accounting (1)	3	3	0	.....	1	1
	.		0508110	Principles of Marketing	3	3	0	.....	1	1
		.	0510152	Microeconomics	3	3	0	.....	2	1
		.	0510146	Business Mathematics	3	3	0	.....	2	1
		.	0510147	Business Statistics	3	3	0	2	1
	.		0420156	Commercial legislations	3	3	0	2	1



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Teaching Mode			Course No.	Course Title	Credit Hours	Theory Hours	Practical Hours	Prerequisite Co-requisite	Indicative	
Fully online learning	Fully online learning	Fully online learning							Semester	year
3. Major requirements (84 Credit Hours)										
3.1 Mandatory Major Courses (66 Credit Hours)										
		.	0502111	Principles of Accounting (2)	3	3	0	Principles of Accounting (1)	2	1
		.	0502212	Corporate Accounting	3	3	0	Principles of Accounting (2)	1	2
		.	0502213	Intermediate Accounting (1)	3	3	0	Principles of Accounting (2)	1	2
		.	0502214	Intermediate Accounting (2)	3	3	0	Intermediate Accounting (1)	2	2
		.	0502215	Financial Accounting E	3	3	0	Intermediate Accounting (1)	1	3
	.		0502321	Financial Statement and Data Analysis	3	3	0	Financial Accounting E	1	3
	.		0502322	Accounting Theory	3	3	0	Intermediate Accounting (2)	1	3
		.	0502331	Introduction to Cost Accounting	3	3	0	Principles of Accounting (2)	1	3
	.		0502332	Auditing (1)	3	3	0	Intermediate Accounting (2)	2	3
	.		0502341	Tax Accounting	3	3	0	Corporate Accounting	3	3
	.		0502342	Accounting for Financial Institutions	3	3	0	Intermediate Accounting	2	3
		.	0502416	Advanced Accounting	3	3	0	Intermediate Accounting (2)	1	4
		.	0502424	International Accounting Standards	3	3	0	Intermediate Accounting (2)	1	4
		.	0502434	Managerial Accounting	3	3	0	Int. n to Cost Accounting	2	4
	.		0502435	International Auditing Standards	3	3	0	Auditing (2)	2	4
	.		0502436	Auditing (2)	3	3	0	Auditing (1)	2	4
	.		0502445	Accounting Information Systems and Cybersecurity E	3	1	4	Business Information Technology	1	4
		.	0502446	Digital Transformation and Accounting Applications	3	1	4	Accounting Information Systems	1	4
		.	0502447	Artificial Intelligence (AI) in Accounting	3	1	4	Accounting Information Systems	2	4
	.		0502461	Graduation Project in Accounting	3	3	0	Passing 90 Credit Hours	2	4
	.		0502462	Field Training	3	0	3	Job Readiness	1	4
	.		0502465	Accounting Career Skills	3	3	0	Passing 90 Credit Hours	2	4
3.2 Elective Major Courses (9 Credit Hours)										
		.	0502466	English Skills for Accounting Students	3	3	0	Remedial English Language	1	3
	.		0502333	Advanced Cost Accounting	3	3	0	Int. to Cost Accounting	2	3
	.		0502323	Accounting for Natural Resources	3	3	0	Intermediate Accounting	2	3
	.		0502344	Accounting for Specialized Institutions	3	3	0	Intermediate Accounting (1)	3	3
	.		0502343	Governmental Accounting	3	3	0	Principles of Accounting (2)	2	3
	.		0502425	International Accounting	3	3	0	Intermediate Accounting (2)	1	4
	.		0502426	Islamic Accounting	3	3	0	Intermediate Accounting (1)	1	4
	.		0502463	Int. to Analytical Accounting and Financial Technology (FinTech)	3	3	0	Intermediate Accounting (2)	1	4
	.		0502464	Forensic Accounting	3	3	0	Intermediate Accounting (2)	1	4



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3.3 Supporting Major Courses (9 Credit Hours)										
		.	0503210	Financial Management (1)	3	3	0	Principles of Accounting (1)	1	2
		.	0503211	Financial Management (2)	3	3	0	Financial Management (1)	2	2
		.	0511100	Business Information Technology	3	3	0	-----	2	1

The end of the study plan for the Accounting major students

Courses offered to other majors (university requirements, college requirements, major family requirements, support requirements)

Teaching Mode			Course No.	Course Title	Credit Hours	Theory Hours	Practical Hours	The type of requirement and the recipient
Fully online learning	Fully online learning	Fully online learning						
		.	0502110	Principles of Accounting (1)	3	3	0	Faculty requirement