



Master of Business Administration

Accounting and Taxation Course Descriptions

MBA 528 Managerial Accounting

Cr Hrs: 3 Prerequisite: MBA 510 Grad Scheme: Letter

At the end of this course, students will be able to understand the role of accounting information systems in management decision-making and strategy execution, operational support, as well as enhancing organizational effectiveness and competitiveness. Students will learn how business managers can use cost behaviour and cost analysis to plan and control the cost and profitability of their products, services, and customers. Students will also learn how managers use financial and non-financial information to improve processes, align targets using decision-making and performance evaluation. This will enable the accountant to become an integral part of developing value drivers and design and develop new products and motivate employee performance.

MBA 544 Financial Statement Analysis & Valuation

Cr Hrs: 3 Prerequisite: MBA 516 Grad Scheme: Letter

The objective of this course is to provide students with a comprehensive understanding of financial statement analysis fundamentals and valuation. Students will learn tools and techniques used to evaluate a firm's past performance, make a judgment about its earnings quality, determine its current financial position, examine the underlying accounting assumptions, forecast its future prospect, and estimate its fundamental value. The core emphasis of this course is on using financial statement analysis for valuation purposes. Using a practical approach, students will apply methods of fundamental analysis and valuation techniques to private and publicly traded Saudi, regional and international companies.

MBA 554 Communication and Writing for Accountants

Cr Hrs: 3 Prerequisite: MBA 516 Grad Scheme: Letter

The objective of this course is to analyze business situations and preparing written and oral reports including informational reports, problem-solving reports, and formal analytical reports. Students will analyze accounting situations to identify problems and factors relevant to understanding and make a recommendation and propose a course of action.





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MBA 556 Internal Controls, Audit & Fraud Prevention & Detection

Cr Hrs: 3 Prerequisite: MBA 516 Grad Scheme: Letter

At the end of this course, students learn about the auditing function and how to conduct an audit, including evaluation of internal controls, analytical testing, substantive testing, and other methods to help minimize exposure to misstatements, irregularities, losses, and risk. The course is structured to enhance the student's ability to understand, find and correct misstatements, irregularities, losses and to assess risks that may exist in the firm's operating environment.

MBA 557 Advanced Topics in Financial Reporting

Cr Hrs: 3 Prerequisite: MBA 516 Grad Scheme: Letter

The objective of this course is the utilization of strategic, analytical, and critical thinking skills to investigate financial accounting issues. Through the analysis of intra-disciplinary cases, students show that they have the relevant research skills and technological sophistication to access, evaluate and interpret relevant information needed for decision making.

MBA 523 Taxation of Business Entities

Cr Hrs: 3 Prerequisite: MBA 513 Grad Scheme: Letter

This course includes a comprehensive study of corporate income taxation and also their major shareholders. Emphasis is placed on reading and interpreting tax laws to determine the tax consequences of completed transactions and generate tax planning strategies for future transactions. Emphasis is placed on understanding how taxes relate to business decisions and planning.





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MBA 524 International Taxation

Cr Hrs: 3 Prerequisite: MBA 523 Grad Scheme: Letter

This course explores the application of international tax law relevant to entities conducting international transactions, as well as foreign individuals and entities conducting domestic transactions. Topics include the distinction between domestic and foreign-source income, taxation of foreign corporations, international tax treaties, taxation of cross-border acquisitions, and transfer pricing.

MBA 525 Zakat

Cr Hrs: 3 Prerequisite: MBA 516 Grad Scheme: Letter

This course includes studying the major characteristics of Zakat and taxation, including the estimation process of Zakat and taxation according to the Saudi Law. Additional topics include settlement of cases related to zakat disputes. The course emphasizes the link between theory and practice.

MBA 569 Sales and Value-Added Taxation

Cr Hrs: 3 Prerequisite: MBA 523 Grad Scheme: Letter

This course explores a variety of topics in indirect taxation, including value-added taxes, sales and use, goods and services taxes and other indirect taxation methods frequently used by authorities. Import and export taxes are also covered.

