



Program Specification

(Postgraduate Programs)

Program Name:	Master of Science in Accounting
Program Code (per the Saudi Standard Classification of Educational Levels and Specializations):	747
Qualification Level:	Seventh
Department:	Accounting
College:	College of Business
Institution:	Imam Mohammad Ibn Saud Islamic University
Program Specification:	New <input type="checkbox"/> updated* <input checked="" type="checkbox"/>
Last Review Date:	2023/3/21

*Attach the previous version of the Program Specification.



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A. Program Identification and General Information:

1. Program's Main Location:

Imam Muhammad bin Saud Islamic University - Main Building

2. Branches Offering the Program (if any):

The program is offered at the main headquarters of the Accounting Department, and there are no branches for the program.

3. System of Study:

Coursework & Thesis

Coursework

4. Mode of Study:

On Campus

Distance Education

Other(specify)

5. Partnerships with other parties (if any) and the nature of each:

- Partnership Arrangement: **None**
- Type of Partnership:
- Duration of Partnership:

6. Professions/jobs for which students are qualified:

The Ministry of Human Resources and Social Development in the Kingdom of Saudi Arabia has made available the Saudi Occupation Classification Guide 2023, where the precise tasks and basic skills required for each profession in the Saudi labor market in general, and for the accounting profession in particular, can be identified through the information and data available in this guide. The professions are The jobs for which male and female students are qualified through the Master of Science in Accounting program, which are mentioned in this guide:

- **Finance Manager - Occupation Code 121101:** Responsible for financial planning and management of financial resources in organizations.
- **Audit Manager - Occupation Code 121106:** Responsible for managing internal and external audits.
- **Treasury Manager - Occupation Code 121104:** Specializes in managing financial liquidity and cash operations.
- **Accounts Manager - Occupation Code 121102:** Focuses on supervising accounting activities and ensuring the accuracy of financial records.
- **Budget Manager - Occupation Code 121105:** Focuses on financial planning and budget management.
- **Internal Audit Manager - Occupation Code 121107:** A vital position aimed at ensuring the integrity and effectiveness of financial and administrative operations within organizations.



7. Relevant occupational/ Professional sectors:

The Master of Accounting program at Imam Muhammad ibn Saud Islamic University qualifies its graduates to work in many professional sectors, including:

- **Accounting and auditing offices.**
- **The financial and banking sector.**
- **The government sector and regulatory bodies.**
- **Major companies and institutions.**
- **The Zakat and Tax Authority.**
- **The Central Bank and various financial institutions.**
- **Education and academic research**

8. Major Tracks/Pathways (if any):

Major track/pathway	Credit hours (For each track)	Professions/jobs (For each track)
1. None		
2.		
3.		
...		

9. Exit Points/Awarded Degree (if any):

Exit points/Awarded degree	Credit hours
1. None	
2.	
3.	

10. Total credit hours: (53)



B. Mission, Goals, and Program Learning Outcomes

1. Program Mission:

Preparing competitive competencies qualified scientifically and research-wise in accounting sciences that meet the requirements of the labor market and excel in scientific research, and contribute to serving the community in a way that enhances sustainable development.

2. Program Goals:

- Qualifying competitive graduates in the field of accounting that meet the requirements of the labor market.
- Encouraging graduates and faculty members to publish scientific research in various fields of accounting.
- Motivating graduates and faculty members to make effective contributions that serve the community and promote sustainable development

3. Program Learning Outcomes:*

Knowledge and Understanding:

K1	Explains deeply the concepts, principles, theories and adopted accounting and auditing standards.
K2	Clarifies, with precision, modern accounting procedures and practices related to contemporary issues in accounting and auditing field.
K3	Identifies research methodology and investigation methods related to contemporary accounting topics.

Skills:

S1	Applies principles, theories, adopted accounting and auditing standards, in complex contexts, to solve problems in accounting, and auditing field.
S2	Evaluates fundamental accounting principles and theories, through purposeful critical analysis, to provide creative solutions to complex problems in accounting and auditing field.
S3	Uses appropriate research methodology and investigative methods to prepare advanced research projects that address contemporary issues in accounting and auditing field.
S4	Applies quantitative and/or qualitative methods and information technology to process and analyze data and information, in complex contexts related to accounting and auditing, and communicating in a variety of ways to convey results.

Values, Autonomy, and Responsibility:

V1	Adheres to professional and human values and ethics in dealing with various issues and problems related to accounting and auditing.
V2	Initiates independently in planning and following up to complete a research work.





V3 Collaborates effectively within a team to address issues related to accounting and auditing, taking on leadership role, assuming responsibility, and contributing to community service and sustainable development.

** Add a table for each track (if any)

C. Curriculum:

1. Curriculum Structure:

Program Structure	Required/ Elective	No. of courses	Credit Hours	Percentage
Course	Required	12	49	92%
	Elective			
Graduation Project (if any)		1	4	8%
Thesis (if any)				
Field Experience(if any)				
Others (.....)				
Total			53	100%

* Add a separate table for each track (if any).

2. Program Courses:

Level	Course Code	Course Title	Required or Elective	Pre- Requisite Courses	Credit Hours	Type of requirements (Institution, College, or Program)
Level 1	ACCT6101	Accounting Theory	Required		5	Program
	ACCT 6102	Studies in management and cost Accounting	Required		4	Program
	ECON 6103	Econometrics	Required		3	College
Level 2	ACCT 6104	Advanced Studies in Financial Accounting	Required		5	Program
	ACCT 6105	Forensic accounting and fraud investigation	Required		4	Program
	MNGT 6106	Strategic Management	Required		3	College
Level 3	ACCT 6017	Studies in Auditing and corporate Governance	Required		5	Program
	FINA 6018	Corporate Valuation	Required		3	College
	ACCT 6109	Studies in Accounting	Required		4	Program





Level	Course Code	Course Title	Required or Elective	Pre-Requisite Courses	Credit Hours	Type of requirements (Institution, College, or Program)
		information Systems				
Level 4	FINA 6208	Financial Engineering	Required		3	College
	ACCT 6210	Capital Market Research in accounting	Required		5	Program
	ACCT 6211	Research Methods and Methodology in Accounting	Required		5	Program
Level 5	ACCT 6291	Research Project	Required	ACCT 6210 ACCT 6211	4	Program

* Include additional levels (for three semesters option or if needed).

** Add a table for the courses of each track (if any)

3. Course Specifications:

Insert hyperlink for all course specifications using NCAA template (T-104)

https://drive.google.com/drive/folders/1TRdwZuch0ArJn7RSAm1jYy1_zuSInvR3?usp=drive_link

4. Program learning Outcomes Mapping Matrix:

Align the program learning outcomes with the program's courses according to the desired performance levels.

(I = Introduced, P = Practiced, M = Mastered).

Course code & No.	Program Learning Outcomes									
	Knowledge and understanding			Skills				Values, Autonomy, and Responsibility		
	K1	K2	K3	S1	S2	S3	S4	V1	V2	V3
ACCT 6101	I	I		I	I					I
ACCT 6102		I	I		I		I	I		I
ECON 6103		I	I			I	I	I	I	
ACCT 6104	P	P		P	P			P		P
ACCT 6105	P		P		P		P	P		P
MNGT 6106		P	P		P		P	P		P
ACCT 6107		P	P	P		P			P	P
FINA 6108		P	P	P			P	P		P
ACCT 6109	P	P			P		P	P		P
FINA 6208	M	M			M		M	M		M
ACCT 6210		M	M		M		M		M	
ACCT 6211		M	M		M	M			M	
ACCT 6291			M			M	M	M	M	





Course code & No.	Program Learning Outcomes								
	Knowledge and understanding			Skills				Values, Autonomy, and Responsibility	
	K1	K2	K3	S1	S2	S3	S4	V1	V2
Thesis (if any)	N/A								

* Add a separate table for each track (if any).

5. Teaching and learning strategies applied to achieve program learning outcomes:

Describe teaching and learning strategies to achieve the program's learning outcomes in all areas.

Knowledge:

- The learning outcomes in the cognitive domain (K1) are that the student explains deeply the concepts, principles, theories and adopted accounting and auditing standards. The teaching strategies are represented by interactive lectures and concept maps. The educational activities are represented by lectures and presentations. The extracurricular activities are represented by workshops and seminars.

- As for the learning outcomes in the cognitive domain (K2), they are represented by the student clarifies with precision modern accounting procedures and practices related to contemporary issues in accounting and auditing field. The classroom activities for the teaching strategies are represented by interactive lectures and seminars. The educational activities are represented by lectures, case analysis and research projects. The extracurricular activities are represented by brainstorming and participation in scientific seminars.

- The learning outcomes in the cognitive domain (K3) are that the student identifies research methodology and investigation methods related to contemporary accounting topics. The educational activities are represented by Discussion, interactive lecture, guided learning and case analysis.

Skills:

- The learning outcomes in the skill domain (S1) are that the student will apply principles, theories, adopted accounting and auditing standards, in complex contexts, to solve problems in accounting, and auditing field. The teaching strategies are interactive lectures, simulations and cooperative learning. The educational activities are lectures, workshops and brainstorming. The extracurricular activities are accounting competitions and practical training programs.

- The learning outcomes in the skill domain (S2) are that the student will be able to evaluate fundamental accounting principles and theories through purposeful critical analysis to provide creative solutions to complex problems in accounting and auditing field. The teaching strategies are interactive lectures and seminars. The educational activities are lectures, workshops and brainstorming. The extracurricular activities are participation in student clubs: such as the



Accounting Club, which provides opportunities to interact with classmates and discuss accounting issues.

- The learning outcomes in the skill domain (S3) are that the student will be able to use appropriate research methodology and investigative methods to prepare advanced research projects that address contemporary issues in accounting and auditing field. The teaching strategies are case analysis, guided learning, research activities, self learning.

- The learning outcomes in the skill domain (S4) are that the student will apply the required methods and information technology to process and analyze data and information in complex contexts related to accounting and auditing, and communicating in a variety of ways to convey results. The teaching strategies are guided learning, self learning, case analysis and active learning.

Values:

- The learning outcomes in the value domain (V1) are that the student adheres to professional and human values and ethics in dealing with various issues and problems related to accounting and auditing. The teaching strategies are interactive lectures, cooperative learning, dialogue, discussion and research activities. The educational activities are lectures, workshops, brainstorming and presentations. The extracurricular activities are holding workshops on professional ethics for accountants and participating in community service activities that contribute to developing a sense of social responsibility among students.

- The learning outcomes in the value domain (V2) are that the student initiates independently planning and following up to complete a research work. The teaching strategies are interactive lectures, discussion, dialogue, case studies, problem solving and stimulating projects. The educational activities are lectures, workshops, discussion groups, brainstorming and presentations. The extracurricular activities are studying ethical cases in the field of accounting and auditing.

-The learning outcomes in the value domain (V3) are that the student collaborate effectively within a team to address issues related to accounting and auditing, taking on leadership role, assuming responsibility, and contributing to community service and sustainable development. The teaching strategies are problem-based learning, cooperative learning, active learning and self learning.

6. Assessment Methods for program learning outcomes:

Describe assessment methods (Direct and Indirect) that can be used to measure the achievement of program learning outcomes in all areas.

The program should devise a plan for assessing Program Learning Outcomes (all learning outcomes should be assessed at least once in the program's cycle).





Knowledge:

- The learning outcomes in the Knowledge domain (K1) are represented in deeply explanation of the concepts, principles, theories and adopted accounting and auditing standards and the assessment methods are represented in written and oral exams, quizzes, assignments , presentations, and discussion.
- Regarding the learning outcomes in the cognitive domain (K2), they are represented in recise clarification of modern accounting procedures and practices related to contemporary issues in accounting and auditing field, and the assessment methods are represented in written exams, quizzes, assignments, presentations, and discussion.
- The learning outcomes in the Knowledge domain (K3) are represented in identification of research methodology and investigation methods related to contemporary accounting topics, and the assessment methods are represented in written exams, quizzes, assignments, presentations, and discussion.

Skills:

- The learning outcomes in the skill domain (S1) are represented in that the student applies principles, theories, adopted accounting and auditing standards, in complex contexts, to solve problems in accounting, and auditing field, and the assessment methods are represented in written exams, quizzes, assignments , and reports.
- The learning outcomes in the skill domain (S2) are represented in evaluation of fundamental accounting principles and theories through purposeful critical analysis to provide creative solutions to complex problems in accounting and auditing field, and the assessment methods are represented in written and oral exams, assignments, presentations, reports and research projects.
- The learning outcomes in the skill domain (S3) are represented in the capacity of student to use appropriate research methodology and investigative methods to prepare advanced research projects that address contemporary issues in accounting and auditing field, and the assessment methods are represented in written and oral exams, assignments, presentations, reports and research projects.
- The learning outcomes in the skill domain (S4) are represented in applying suitable methods and information technology to process and analyze data and information in complex contexts related to accounting and auditing, and communicating in a variety of ways to convey results, and the assessment methods are represented in written and oral exams, assignments, presentations, reports and research projects.





Values:

- The learning outcomes in the value domain (V1) are to adhere to professional and human values and ethics in dealing with various issues and problems related to accounting and auditing, and the assessment methods are assignments, presentations, discussion, reports and research projects.

- The learning outcomes in the value domain (V2) are to independently initiate planning and follow up to complete research work, and the assessment methods are assignments, presentations, discussion, reports and research projects.

-The learning outcomes in the value domain (V3) are to collaborate effectively within a team to address issues related to accounting and auditing, taking on leadership role, assuming responsibility, and contributing to community service and sustainable development, and the assessment methods are assignments, presentations, discussion, reports and research projects.

D. Thesis and Its Requirements (if any):

1. Registration of the thesis:

(Requirements/conditions and procedures for registration of the thesis as well as controls, responsibilities and procedures of scientific guidance)

There is no scientific message, but a supplementary research is prepared and its requirements are as follows:

Requirements for registration in the supplementary research:

1. Completion of all course requirements: The student must have passed all courses required for the master's program with a cumulative GPA of not less than (very good).
2. Choosing a research topic: The student must choose a research topic that matches his specialization in accounting and has scientific and practical value.
3. Obtaining the approval of the supervisor: The student must obtain the approval of an academic supervisor specialized in the field of the proposed research.
4. Preparing the research plan: The student must prepare a detailed research plan that includes the title in Arabic and English, the introduction to the research, the research problem, objectives, research questions, theoretical framework, research procedures, timetable and the most important references in the research topic.

Registration Procedures:





1. Submitting the Registration Application: The student submits an official application to the Scientific Research Committee of the program, stating his desire to start preparing the supplementary research.
2. Reviewing the Research Plan: The Scientific Research Committee reviews the research plan submitted by the student and ensures its compliance with the program requirements and scientific research standards.
3. Discussing the Research Plan: A meeting is held to discuss the research plan with the student and his supervisor, with the aim of reaching the final version of the plan.
4. Approving Registration: After approving the research plan, the student is officially registered as a researcher in the program.

The Role of the Scientific Research Committee of the Program:

- Reviewing Research Plans: The committee reviews the research plans submitted by students and ensures their quality and suitability.
- Approving Research Topics: The committee approves the research topics proposed by students.
- Following up on the progress of research work: The committee follows up on the progress of students' research work and provides them with the necessary support and guidance.
- Research Evaluation: The committee evaluates the final research submitted by students.

The role of scientific guidance in registering the research:

- Helping the student in choosing the topic: The supervisor helps the student in choosing a suitable and important research topic.
- Preparing the research plan: The supervisor provides the student with the necessary guidance to prepare a good and comprehensive research plan.
- Following up on the progress of the research work: The supervisor follows up on the student's progress in preparing the research and provides him with the necessary notes and guidance.
- Research evaluation: The supervisor evaluates the final research and submits a report on it to the Scientific Research Committee.

Procedures for verifying the originality of the research:

- Verifying quotations: The student must mention all the sources on which he relied in his research and adhere to the academic citation standards.
- Similarity checking: Similarity checking programs are used to ensure that the research is original and does not contain any illegal quotations.
- Signing an authenticity pledge: The student signs a pledge confirming that the research is his own preparation and that he has not copied or quoted any part of it without referring to the source.

2. Scientific Supervision:



(The regulations of the selection of the academic supervisor and their responsibilities, as well as the procedures/mechanisms of the scientific supervision and follow-up)

Controls for selecting a scientific supervisor:

The controls for selecting a scientific supervisor in the Master of Science in Accounting program are represented by a set of controls:

- **Scientific specialization:** The supervisor must be specialized in the field of research that the student wishes to study, and must have extensive research experience in the relevant field of accounting.
- **Academic experience:** It is preferable for the supervisor to hold a PhD in accounting or a similar field, and to have published at least two scientific research papers.
- **Time availability:** The supervisor must have sufficient time to supervise the student and provide the necessary support.
- **Personal compatibility:** It is important that there is personal compatibility between the student and the supervisor, and that there is effective communication between them.

The responsibilities of the scientific supervisor are:

- **Guiding the student:** The supervisor provides the necessary guidance to the student in choosing the research topic, determining research objectives, and developing a research plan.
- **Reviewing the work:** The supervisor reviews the student's work regularly, and provides the necessary comments and suggestions to improve the research.
- **Training the student:** The supervisor trains the student on the necessary research skills, such as collecting and analyzing data, and writing scientific reports.
- **Providing resources:** The supervisor helps the student obtain the necessary resources to complete the research, such as scientific references and databases.
- **Representing the student:** The supervisor represents the student in scientific committees, and helps him present the research at conferences and seminars.

Procedures and mechanisms for scientific supervision and follow-up in the Master of Science in Accounting program

Procedures for scientific supervision:

- **Periodic meetings:** The supervisor and the student hold periodic meetings to discuss the progress of work and solve the problems facing the student.
- **Submitting periodic reports:** The student submits periodic reports on his progress in the research, and the supervisor reviews them and provides his comments.
- **Workshops and seminars:** The supervisor and the student participate in scientific workshops and seminars related to the research topic.
- **Brainstorming:** The supervisor and the student may conduct brainstorming to find a solution for a certain problem.



Follow-up mechanisms:

- **Learning management system:** Many universities use learning management systems to facilitate the communication process between the supervisor and the student, and the exchange of files and documents.
- **Email:** Email is used for quick and direct communication between the supervisor and the student.
- **Individual and group meetings:** The supervisor holds individual and group meetings with students to discuss supervision issues in general.
- **Performance evaluation:** The supervisor evaluates the student's performance periodically and submits a report on his progress to the Graduate Studies Committee.

3. Thesis Defense/Examination:

(The regulations for selection of the defence/examination committee and the requirements to proceed for thesis defence, the procedures for defence and approval of the thesis, and criteria for evaluation of the thesis)

There is no discussion as there is no scientific Thesis, and acceptance of supplementary research is limited to the approval of the department council.

H. Student Admission and Support:

1. Student Admission Requirements:

- The general Requirements for admission to the university announced by the Deanship of Graduate Studies must be met in addition to:
- Obtaining a score of no less than 500 on the Paper-Based TOEFL (PBT) test or its equivalent in the (IELTS-STEP-CBT-IBT) tests, provided that the validity of the score does not exceed two years.
- Obtaining a cumulative GPA of 3.75 out of 5 or higher or its equivalent.
- Passing the written test prepared by the Accounting Department.
- Passing the personal interviews of the Accounting Department.

2. Guidance and Orientation Programs for New Students:

(Include only the exceptional needs offered to the students of the program that differ from those provided at the institutional level).

- **Getting to know the program:** The program allows new students to get to know the program's objectives, requirements, structure, and the courses that will be studied, which helps them develop an appropriate study plan through a set of mechanisms followed, such as



introductory meetings at the first level, publishing the program guide on the website, and academic guidance.

- **Getting to know the academic environment:** The program provides new students with the opportunity to interact with faculty members, fellow students, and learn about the resources available at the college or university.
- **Developing basic skills:** The program focuses on developing the basic skills necessary for success in graduate studies, such as scientific research skills, writing reports, presentations, and the effective use of modern technologies.
- **Adapting to the requirements of graduate studies:** The program helps new students adapt to the study style at the graduate level, which differs from the study style at the undergraduate level, as it requires more independence and responsibility.
- **Interactive workshops:** The program holds various workshops for new students that cover various topics such as study skills, time management, how to write research, and the use of specialized computer programs in the field of accounting.
- **Introductory tours:** The program holds introductory tours for new students to the library, laboratories, lecture halls, and group study areas.
- **Meetings with academic advisors:** The academic advisor provides new students with the necessary guidance and direction in study matters, helps them choose appropriate courses, and solve any problems they may face.

3. Student Counseling Services:

(Academic, professional, psychological and social)

(Include only the exceptional needs offered to the students of the program that differ from those provided at the institutional level)

After an academic advisor is assigned to each student in the Master's program by the Graduate Studies Committee in the Accounting Department and in coordination with the program director with the aim of improving academic performance, adapting to the university environment, professional development, and improving mental health, academic, professional, psychological, and social counseling services are as follows:

First: academic counseling services

- **Providing academic consultations:** helping students choose appropriate courses, developing self-study skills, and managing time effectively.
- **Guiding students in scientific research procedures:** helping students choose a research topic, defining research objectives, developing a research methodology, and writing scientific reports.
- **Providing support in solving academic problems:** helping students deal with any academic difficulties they may face, such as difficulty understanding the course material, or delays in submitting assignments.



- **Career guidance:** helping students determine their future career path, and developing the skills necessary for the labor market.

Second: Career Guidance Services

- **Skills and inclinations assessment:** Conducting tests to assess students' skills and abilities, and helping them discover their strengths and weaknesses.
- **Providing career counseling:** Helping students identify career options available to them, and providing information about the labor market.
- **Developing professional skills:** Organizing workshops and training courses to develop students' professional skills, such as communication skills, problem solving, and teamwork.
- **Helping students prepare CVs and cover letters:** Helping students prepare the documents required to apply for jobs.

Third: Psychological and social counseling services

- **Providing psychological counseling:** Helping students deal with psychological problems such as anxiety and depression, and improving their mental health.
- **Providing social support:** Helping students build positive social relationships, and overcome feelings of loneliness and isolation.
- **Organizing awareness programs:** Organizing awareness programs on mental health, time management, proper nutrition, and exercise.

4. Special Support:

(Low achievers, disabled, and talented students).

Follow up on the process of involving male and female students in activities during the semester, especially educational ones.

Procedures and mechanisms for dealing with students in the Master of Science in Accounting program

The Master of Science in Accounting program adopts specific procedures and mechanisms for dealing with students who are struggling academically, students with disabilities and special needs, and gifted students, which are as follows:

First, support procedures for students who are struggling academically:

- Studying the case of each student individually in the following aspects (personal, family, health, social, economic...) in cooperation with specialists and working to identify the student's strengths and weaknesses and employing them in a manner that suits the needs of each case individually.





- Close and continuous follow-up of struggling male and female students and trying to overcome the difficulties they face to help them overcome them and continue with the program as required.
- Early identification of difficulties, as professors and academic advisors monitor students' performance continuously and identify early any difficulties they face.
- Providing academic support, as academic support is provided to struggling students through:
 - Individual academic guidance, as individual academic guidance is provided to the student to help him understand complex concepts and develop study skills.
 - Modifying study plans, as the number of courses registered in one semester is reduced.

Second, the support procedures for students with disabilities and special needs are as follows:

- Early attention to those with special needs - people of determination - by conducting a comprehensive study of their conditions in cooperation with the Psychological and Social Counseling Unit and opening a file for each male and female student to follow up on the progress of their educational process.
- Providing special services for the hearing impaired by preparing a suitable place for them at the front of the hall and reducing audio and visual distractions as much as possible, while taking care to clarify the movement of the lips when pronouncing and explaining the scientific content and diversifying teaching methods and evaluating male and female students during the semester.
- Implementing group therapy sessions - if desired by male or female students - to confront test anxiety, give presentations in front of others, stand on stage or in front of an audience, integrate into the educational community, and others to help them practice and transform weaknesses into strengths for creativity and innovation.





- Providing support services, where the necessary support services are provided to students with disabilities, such as simultaneous translation services, providing written notes, and providing personal assistants.

Third, the support procedures for gifted students are as follows:

- Follow-up on outstanding and gifted students in their studies and support them academically and employ their exceptional abilities in a manner that suits them while trying to overcome the challenges they face to maximize the benefit from their abilities in the best possible way.
- Providing specialized educational programs, where specialized educational programs are provided for gifted students, encouraging them to develop their abilities and creativity.
- Allocating research projects, where research projects are allocated to gifted students in their areas of interest, which contributes to developing their research and creativity skills.

Participation in scientific competitions, where gifted students are encouraged to participate in local and international scientific competitions.





E. Faculty and Administrative Staff:

1. Needed Teaching and Administrative Staff:

Academic Rank	Specialty		Special Requirements / Skills (if any)	Required Numbers		
	General	Specific		M	F	T
Professor	Accounting	Financial Accounting Auditing Cost and Management Accounting	Teaching, research and community service skills	2	2	4
Associate Professor	Accounting	Financial Accounting Auditing Cost and Management Accounting	Teaching, research and community service skills	10	6	18
Assistant Professor	Accounting	Financial Accounting Auditing Cost and Management Accounting	Teaching, research and community service skills	4	4	8

F. Learning Resources, Facilities, and Equipment:

1. Learning Resources:

Learning resources required by the program (textbooks, references, e-learning resources, web-based resources, etc.)

- The program has specialized electronic resources (such as digital references, multimedia, software), and appropriate databases and electronic systems that allow beneficiaries to access information, research materials, and scientific journals from within or outside the institution.





- The program's faculty, students, and employees have the appropriate technical support and preparation for the effective use of learning resources and tools
- The program applies effective procedures to manage the resources and reference materials necessary to support teaching and learning processes.
- The library has a sufficient number of diverse resources that are easily accessible, in line with the program's needs and student numbers, and are available to both male and female students at sufficient and appropriate times, and are updated periodically
- The program has specialized electronic resources (such as digital references, multimedia, software), and appropriate databases and electronic systems that allow beneficiaries to access information, research materials, and scientific journals from within or outside the institution.
- The program has classrooms, laboratories, computer and technical equipment, and materials appropriate to the specialization and sufficient to conduct lectures, seminars, discussions, research, and scientific studies in accordance with the program's objectives. Appropriate mechanisms are applied to maintain and update them on an ongoing basis.
- The faculty, students, and employees in the program are provided with the appropriate technical preparation and support for the effective use of modern and traditional learning resources and methods.
- The program has classrooms and facilities appropriate to its needs.

2. Facilities and Equipment:

(Library, laboratories, classrooms, etc.)

- The program has classrooms, laboratories, computer and technical equipment, and materials appropriate to the specialization and sufficient to





conduct lectures, seminars, discussions, research, and scientific studies in accordance with the program's objectives. Appropriate mechanisms are applied to maintain and update them on an ongoing basis.

- The faculty, students, and employees in the program are provided with the appropriate technical preparation and support for the effective use of modern and traditional learning resources and methods.
- The program has classrooms and facilities appropriate to its needs.

3. Procedures to ensure a healthy and safe learning environment:

(According to the nature of the program)

- Facilities and equipment meet an adequate level of health and safety requirements, with appropriate training provided to users.
- All general and occupational health and safety requirements are available in facilities, equipment, educational and research activities.
- Safety standards, environmental conservation and hazardous waste disposal are applied efficiently and effectively.
- The program has a sufficient and qualified number of technicians and specialists in operating and preparing laboratories.

G. Program Quality Assurance:

1. Program Quality Assurance System:

Provide a link to the quality assurance manual.

https://drive.google.com/file/d/1tyvVyUJoVoeaehuv1TZyA1DauR91BAi/view?usp=drive_link





2. Program Quality Monitoring Procedures:

The Central Quality Committee in the Accounting Department is responsible for managing quality assurance in the academic department, implementing tasks in both the male and female student sections, and aims to implement evaluation procedures, academic accreditation, developing the level of performance in all aspects, and spreading the culture of quality in the academic department. The department has taken the initiative to submit quality files to an external referee to ensure the quality of education outside the department. The most prominent procedures for monitoring the quality of the program are represented in the following elements:

1. Curriculum Evaluation:

- Periodic review of curricula: Periodic reviews of curricula are conducted to ensure that they are in line with recent developments in the field of accounting and international accounting standards.
- Linking curricula to the labor market: Curriculum contents are linked to labor market needs and professional requirements, through consultation with graduates and employers.
- Evaluation of the suitability of courses: The suitability of courses to achieve program objectives and output descriptions is evaluated.

2. Faculty Evaluation:

- Teaching Performance Evaluation: Faculty performance is evaluated periodically through student questionnaires and direct observations.
- Competency Development: Faculty members are supported through training and professional development programs to raise their competencies in the field of teaching and scientific research.

3. Student Evaluation:

- Student Evaluation Surveys: Periodic surveys are conducted to measure student satisfaction with the program, courses, and faculty.
- Academic Performance Evaluation: Student performance is continuously evaluated through exams, assignments, and research projects.





4. Outcome Evaluation:

- Tracking the graduates' path: The graduates' path in the labor market is tracked to determine their ability to integrate into it and contribute to its development.
- Graduates' Surveys: Surveys are conducted for program graduates to determine their satisfaction with the program and the extent of its contribution to developing their skills and abilities.

5. Self-review:

- Forming a quality review committee: An internal committee is formed to review the quality of the program periodically.
- Preparing periodic reports: The committee prepares periodic reports on the results of the review and makes recommendations to improve the quality of the program.

6. External Auditing:

- Academic Accreditation: The program seeks to obtain academic accreditation from recognized external bodies.
- Visits of evaluation teams: The program receives visits from external evaluation teams to evaluate its quality.

3. Procedures to Monitor Quality of Courses Taught by other Departments:

Curriculum Review and Development Committee: This committee periodically reviews the content and descriptions of the courses to ensure the achievement of the targeted learning outcomes. This committee supervises the updating and development of the courses based on changes in the needs of the labor market and scientific developments in the field. The most prominent procedures for monitoring the quality of courses taught outside the program are:

1. Course evaluation:

- Content evaluation: Ensuring that the scientific content of courses taught outside the program is consistent with the program's objectives and the latest developments in the field of accounting.



- Teaching plan evaluation: Evaluating the clarity and comprehensiveness of teaching plans for courses taught outside the program.
- Focus groups: Holding dialogue sessions with students to collect their opinions and suggestions on improving the quality of courses taught outside the program.

4. Procedures adopted to ensure consistency between the program's sections (male and female sections, if any).

There is complete consistency between the two sections of male and female students, as the courses for the Master of Science in Accounting program are taught by a faculty member to both male and female students, meaning that there is no separation between male and female students in terms of time or course content.

5. Assessment Plan for Program Learning Outcomes (PLOs):

Code	Course Learning Outcomes	Assessment Methods	Mechanisms for benefiting from the results	Assessment Time
1.0	Knowledge and understanding			
1.1	Explains deeply the concepts, principles, theories and adopted accounting and auditing standards.	Comprehensive final exam covering key accounting standards. Case study analysis requiring application of accounting principles.	Identify gaps in understanding of specific standards and adjust curriculum. Focus on areas where students struggle with practical application.	Final exam. Ongoing throughout the semester for case studies.
1.2	Clarifies, with precision, modern accounting procedures and practices related to contemporary issues in accounting and auditing field.	Research papers on emerging accounting issues. Presentations on contemporary accounting practices.	Incorporate current trends into course content. Encourage student research in cutting-edge areas of accounting.	End of semester for research papers and presentations.





1.3	Identifies research methodology and investigation methods related to contemporary accounting topics.	Methodology section of research projects. Critique of published accounting research articles.	Strengthen research methodology component of the curriculum. Provide more opportunities for students to engage with research literature.	Throughout the research project process.
2.0	Skills			
2.1	Applies principles, theories, adopted accounting and auditing standards, in complex contexts, to solve problems in accounting, and auditing field.	Complex case studies requiring application of accounting standards and ethical judgment. Simulations of real-world accounting scenarios.	Develop more challenging case studies to promote problem-solving skills. Provide feedback to students on their decision-making process in complex situations.	Throughout the semester for case studies and simulations.
2.2	Evaluates fundamental accounting principles and theories, through purposeful critical analysis, to provide creative solutions to complex problems in accounting and auditing field.	Debates on controversial accounting issues. Projects requiring the development of alternative accounting treatments.	Encourage critical thinking and innovation in accounting practices. Provide a platform for students to share their creative solutions.	Throughout the semester for debates and projects.
2.3	Uses appropriate research methodology and investigative methods to prepare advanced research projects that address contemporary issues in accounting and auditing field.	Final research project report. Presentation of research findings to faculty and peers.	Use feedback from faculty and peers to improve the quality of research projects. Showcase exemplary research projects to inspire future students.	End of the program for the final research project.





2.4	Applies quantitative and/or qualitative methods and information technology to process and analyze data and information, in complex contexts related to accounting and auditing, and communicating in a variety of ways to convey results.	Projects involving data analysis and visualization. Presentations of data analysis findings to different audiences.	Integrate data analytics tools and techniques into the accounting curriculum. Provide training on effective communication of data analysis results.	Throughout the semester for data analysis projects.
3.0	Values, autonomy, and responsibility			
3.1	Adheres to professional and human values and ethics in dealing with various issues and problems related to accounting and auditing.	Case studies involving ethical dilemmas. Discussions of ethical codes of conduct.	Emphasize ethical considerations in all accounting courses. Provide opportunities for students to reflect on their own ethical values.	Throughout the program during case study discussions and project work.
3.2	Initiates independently in planning and following up to complete a research work.	Supervisor evaluation of student's independent work on the research project. Student self-reflection on their learning and time management process.	Provide guidance and support for students throughout the research process. Encourage students to take ownership of their learning and research.	Throughout the research project process.
3.3	Collaborates effectively within a team to address issues related to accounting and auditing, taking on leadership role, assuming	Peer evaluations of teamwork and collaboration skills. Instructor observation of team dynamics and contributions.	Incorporate team-based projects into the accounting curriculum. Provide training on effective teamwork and leadership skills.	Throughout the semester for group projects.





responsibility, and contributing to community service and sustainable development.			
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6. Program Evaluation Matrix:

Evaluation Areas/Aspects	Evaluation Sources/References	Evaluation Methods	Evaluation Time
1- Teaching effectiveness.	Learning outcomes	<ul style="list-style-type: none"> • Preparing a report for each course. • Preparing a program report. • Benefiting from the feedback received from student evaluation survey reports for courses or from students directly through meetings organized for them by the department head or through communication via various communication channels. • Discussing the development of the plan periodically in light of the development in knowledge and changes in the needs of the labor market. 	<ul style="list-style-type: none"> • End of the semester. • End of the academic year. • Periodically every semester. • Every four years.
2- Effectiveness of faculty members.	Program leaders	<ul style="list-style-type: none"> • Reviewing faculty member questions. • Coordinating teaching strategy and standardizing final exams for courses taught by more than one professor. • Student feedback through direct contact, or through the results of the course evaluation survey. • Reviewing the course report prepared by the faculty member. 	<ul style="list-style-type: none"> • Twice a semester. • Three times a semester. • End of semester.
3- General program calendar	• 3-1 Through current students and alumni	<ul style="list-style-type: none"> • Survey of course evaluation by students. • Survey of student experience evaluation at level 4. 	<ul style="list-style-type: none"> • End of each semester



Evaluation Areas/Aspects	Evaluation Sources/References	Evaluation Methods	Evaluation Time
	<p>3-2 Through independent consultants or evaluators</p> <p>3-3 employers and other beneficiaries</p>	<ul style="list-style-type: none"> • Survey of program evaluation by level 8 students. • Survey of graduates' evaluation of the program. • Independent evaluation of the department's self-study report. <ul style="list-style-type: none"> • Discussion sessions and development reviews of the program's self-evaluation report by external parties. • Survey of faculty evaluation. • Survey of the evaluation of employers of program graduates. 	<ul style="list-style-type: none"> • End of the academic year. • End of each semester • Within two years from the date of graduation.
4. Program leadership	<ul style="list-style-type: none"> • Faculty members 	<ul style="list-style-type: none"> • Opinion polls through questionnaires 	<ul style="list-style-type: none"> • End of the academic year
5. Learning resources	<ul style="list-style-type: none"> • Program leaders, independent reviewers, students and alumni. 	<ul style="list-style-type: none"> • Interviews 	<ul style="list-style-type: none"> • End of the academic year
6. Facilities and equipment	<ul style="list-style-type: none"> • Faculty members, administrators and students 	<ul style="list-style-type: none"> • Opinion polls, interviews and communication through electronic portals (creating a communication system to respond to complaints and inquiries...) 	<ul style="list-style-type: none"> • Every semester
7. Academic Advising	<ul style="list-style-type: none"> • Students, graduates and academic 	<ul style="list-style-type: none"> • Opinion polls and discussion of reports issued by the committee in charge of academic guidance. 	<ul style="list-style-type: none"> • Every semester



Evaluation Areas/Aspects	Evaluation Sources/References	Evaluation Methods	Evaluation Time
	advising committees		

Evaluation Areas/Aspects (e.g., leadership, effectiveness of teaching & assessment, learning resources, services, partnerships, etc.)

Evaluation Sources (students, graduates, alumni, faculty, program leaders, administrative staff, employers, independent reviewers, and others.)

Evaluation Methods (e.g., Surveys, interviews, visits, etc.)

Evaluation Time (e.g., beginning of semesters, end of the academic year, etc.)





7. Program KPIs:*

The period to achieve the target (1446) year(s).

No.	KPIs Code	KPIs	Targeted Level	Measurement Methods	Measurement Time
1	KPI-PG-01	Student evaluation of the quality of learning experiences in programs	73%	The average overall rating of final year students for the quality of their learning experiences in the program on a five-point scale in an annual survey.	From Safar to Rabi' al-Awwal 1445
2	KPI-PG-02	Student Evaluation of the Quality of Course Experiences	78%	Average overall student rating of the quality of courses on a five-point scale in an annual survey	From Safar to Rabi` al-Awwal 1445
3	KPI-PG-03	Student Evaluation of the Quality of Academic Supervision	78%	Average student overall rating of the quality of courses on a five-point scale in an annual survey	From Safar to Rabi` al-Awwal 1445
4	KPI-PG-04	Average time it takes for a student to graduate	2 Years	Average time it takes for students to graduate from the program	From Safar to Rabi` al-Awwal 1445
5	KPI-PG-05	Student Dropout Rate from the Program	0%	The percentage of students who did not complete the program to the total number of students in the same batch.	From Safar to Rabi` al-Awwal 1445





No.	KPIs Code	KPIs	Targeted Level	Measurement Methods	Measurement Time
6	KPI-PG-06	Employers' assessment of the competence of program graduates	73%	Average overall rating of employers for the competence of program graduates, on a scale in an annual survey.	From Safar to Rabi` al-Awwal 1445
7	KPI-PG-07	Student Satisfaction with Services Provided	78%	Average student satisfaction rating for the various services provided by the program (restaurants, transportation, sports facilities, restaurants, academic guidance...) on a five-point scale in an annual survey.	From Safar to Rabi` al-Awwal 1445
8	KPI-PG-08	Faculty members to Student Ratio	01:04	Ratio of total students to total full-time or equivalent faculty in the program	From Safar to Rabi` al-Awwal 1445
9	KPI-PG-09	Percentage of Faculty member's Publications	32%	Percentage of full-time faculty member who published at least one paper during the year to total faculty in the program	From Safar to Rabi` al-Awwal 1445
10	KPI-PG-10	Average number of published research papers per	2	Average number of peer-reviewed and/or published research papers	From Safar to Rabi` al-Awwal 1445





No.	KPIs Code	KPIs	Targeted Level	Measurement Methods	Measurement Time
		faculty member		per faculty member during the year (total number of peer-reviewed and/or published research papers to total number of full-time or equivalent faculty members during the year)	
11	KPI-PG-11	Citation rate in peer-reviewed journals per faculty member	3 citations per paper	Average number of citations in peer-reviewed journals of published research per faculty member in the program (total number of citations in peer-reviewed journals of published research by full-time faculty members or their equivalent to total published research)	From Rabi` 1445 Safar to al-Awwal
12	KPI-PG-12	Student Scientific Publication Rate	10%	The percentage of students who: A. Published their research in peer-reviewed	From Rabi` 1445 Safar to al-Awwal





No.	KPIs Code	KPIs	Targeted Level	Measurement Methods	Measurement Time
				scientific journals. B. Presented scientific papers at conferences to the total number of students in the program during the year.	
13	KPI-PG-13	Number of patents, innovations and excellence awards	1	Number of: A. Patents and innovative products. B. National and international excellence awards obtained annually by students and program members.	From Safar to Rabi` al-Awwal 1445

*including KPIs required by NCAAA

H. Specification Approval Data:

Council / Committee	Accounting Department Council
Reference No.	Eighth
Date	8-10-2024

