



Academic Standards for Accounting Programs

2025

Version 2.0



Introduction

This document aims to contribute to the establishment of minimum requirements for bachelor's degree programs in Accounting to ensure the academic quality of the programs. It seeks to ensure that graduates are highly qualified, possessing the knowledge, skills, and values required by the labor market, in accordance with national trends and in line with best practices required for the academic and professional pursuit of the specialty.

The Education and Training Evaluation Commission (ETEC), according to its mandate by virtue of the Council of Ministers decision No. 108, dated 14/2/1440 AH, has developed specialized academic standards for Accounting programs. The remit of the Commission includes building systems for evaluating, approving, and accrediting programs in education and training, including institutional and programmatic, encompassing rules, standards, frameworks, and indicators, and building and developing high-quality national academic programs.

Terms

Academic Standards: Established benchmarks for the quality and level of student achievement in an academic program, outlining the expected knowledge, skills, and values upon completion and ensuring consistency, fairness, and credibility in learning and assessment as a foundation for quality assurance in higher education.

Education and Training Evaluation Commission (ETEC): Independent body aimed at evaluating, assessing, and accrediting qualifications in education and training in both public and private sectors, raising the quality and efficiency of those qualifications and ensuring they contribute to the national economy and development.

Essential Knowledge Units (EKUs): Knowledge Units necessary for future learning in a given discipline.

General Knowledge Units (GKUs): Knowledge Units that should be introduced to students majoring in a discipline.

Key Learning Outcomes (KLOs): The minimum required Learning Outcomes in the discipline that students are expected to obtain.

Knowledge Units (KUs): Mandatory multiple related topics that must be included in an institution's degree program.

Learning Outcomes (LOs): Description of what a learner is expected to know, understand, and be able to achieve, which is represented in his/her behavior and ability at the end of a specific educational program.

National Qualifications Framework (NQF): A comprehensive and uniform structure for building, organizing, and categorizing qualifications into levels based on Learning Outcomes.

Saudi Commission for Health Specialties (SCFHS): Saudi Arabian scientific commission that regulates healthcare-related practices and accreditation at all levels in Saudi Arabia.

Specific Knowledge Units (SKUs): Knowledge Units derived from a General Knowledge Unit.

Specific Learning Outcomes (SLOs): Learning Outcomes for a Specific Knowledge Unit.





Goals

The purpose of this work is to develop the minimum Knowledge Units (KUs) in Accounting, specifying a set of Specific Learning Outcomes (SLOs) that students are expected to acquire after completing their studies. This document lays the foundations for the design of the academic program and the study plans and the alignment of the program with the demands of the labor market. This document also lays out the curriculum design, to facilitate selecting the appropriate teaching strategies and methods and tools for evaluation of the students.

Methodology

This document describes the minimum Essential, General, Specific, and Other Knowledge Units (EKUs, GKUs, and SKUs) in Accounting. The Learning Outcomes (LOs) of each KU set the threshold for what the students are expected to learn and be able to achieve after successfully completing that KU. Educational institutions should take into account the depth and breadth of these KUs so that the LOs integrate communication skills and values into the curriculum. Institutions can also offer additional KUs that are consistent with their objectives. It should also be noted that the KU is not necessarily an independent course; one or more courses can cover a single KU. Likewise, one course could also cover one or more KUs entirely or partially.

The methodology consists of the following phases:

1. Survey and benchmarking

- Benchmarking with international learned societies and professional bodies.
- Benchmarking with top-rated international and local universities.
- Identifying national labor market requirements.
- Incorporating input from specialists and experts from different sectoral groups.

2. Preparation of the contents of the specific standards document

- Identifying program Key Learning Outcomes (KLOs).
- Defining the general characteristics of the curriculum.
- Developing the GKUs and SKUs for each GKU.
- Formulating SLOs for each SKU.
- Determining the minimum topics required for each SKU.
- Describing the methodology for aligning academic content with the National Qualifications Framework (NQF).

The KUs are derived from analyzing several high-ranked QS universities and international regulatory bodies and professional associations. The total credit hours outlined in this document account for about 60% of the total credit hours typically required for an Accounting program.

The ETEC has developed this document in cooperation and coordination with different groups in the field of accounting, such as the Ministry of Finance, the Capital Market Authority, Tadawul, the Saudi Organization for Chartered and Professional Accountants (SOCPA), the Saudi National Bank, and the Saudi Central Bank.





Scope and Uses

This document is primarily intended to guide the development of curricula for a bachelor's degree in Accounting for public and private higher education institutions in Saudi Arabia. It defines the minimum required knowledge, skills, and values that must be incorporated into program design to ensure graduates meet both academic and professional expectations.

It is also used to support the creation of standardized tests and inform accreditation processes, ensuring consistency and quality across programs.

Key Learning Outcomes

Key Learning Outcomes describe the essential knowledge, skills, and values that graduates of the Accounting undergraduate program will be able to demonstrate once they complete the program. The mapping of the KLOs to the National Qualifications Framework is shown in Appendix A.

On successful completion of a bachelor's degree in Accounting, graduates should be able to:

- KLO 1: Demonstrate knowledge of current accounting discipline theories and practices, including financial reporting, managerial accounting, audit, Zakat and tax accounting, and accounting information systems.
- KLO 2: Demonstrate the core business knowledge required for accountants to undertake their role in running businesses.
- KLO 3: Identify, analyze, and solve problems across a range of business and accounting settings.
- KLO 4: Apply professional accounting, interpersonal, and communication skills relevant to employment in accounting.
- KLO 5: Apply technological and quantitative skills needed for accounting and business careers.
- KLO 6: Perform accounting tasks in compliance with accounting standards, regulations, and codes of ethics.

Curriculum General Criteria

The analysis of Bachelor of Accounting programs in leading universities shows that all Accounting programs consist of 73 common credit hours that can be classified into the following categories:

1. Essential Knowledge Units (17 credit hours), which include English, Computing, Math and Statistics, and Business Communication.
2. General Knowledge Units (56 credit hours).

Each category consists of different subcategories essential to any typical Accounting program. These subgroups are identified in the next section.





Knowledge Units

The following tables (Tables 1 and 2) provide an overall view of the curriculum distribution of KUs (Essential, General, Specific, and Others) in majors in Accounting programs. The tables also provide general recommendations on the acceptable range of credit hours for each KU. The mapping of the SLOs to the KLOs within the KUs is shown in Appendix B.

Essential Knowledge Units

The EKUs are shown in Table 1. Standardized tests should not include these EKUs.

Table 1: Essential Knowledge Units of an Accounting program.

EKU	Description	Minimum Requirements
1. English	This EKU covers English composition in writing and speaking, and fundamentals of oral and written communications. It also includes English language comprehension skills in reading and listening.	3 hours
2. Computing	This unit covers computer applications and supports problem-solving, communication, and information exchange. It uses computer software emphasizing personal and office applications such as the Microsoft Office suite (Word, Excel, PowerPoint, etc.) and internet applications such as cloud services. It may cover the foundations of databases and high-level programming languages (such as Python and C).	3 hours
3. Math and Statistics	This unit covers differential, integral, and multivariable calculus. In addition, it covers finite mathematics such as matrix algebra, linear programming, probability, counting methods, and game theory. It also covers probability, business statistics, hypothesis testing for means and variances, regression, and forecasting models.	8 hours
4. Business Communication	This unit covers various communication elements necessary for the business sector in a global environment. It develops interpersonal, verbal, non-verbal, and listening skills. It also covers efficient communication techniques to clearly guide teams or groups to accomplish stated goals and objectives. Furthermore, it enhances powerful presentation and persuasive business writing skills.	3 hours





General and Specific Knowledge Units

Table 2 shows the GKUs and SKUs for an Accounting program. The credit hours in the table are the minimum requirements for each topic.

Table 2: General and Specific Knowledge Units of an Accounting program.

GKU	% of Minimum Requirements	SKU	% of Minimum Requirements
1. Foundations of Economics	11%	1.1. Foundations of economics	11%
2. Fundamentals of Accounting and Finance	18%	2.2. Fundamentals of accounting	12%
		2.3. Fundamentals of finance	6%
3. Business Law, Ethics, and Values	7%	3.1. Business law, ethics, and values	7%
4. Marketing	5%	4.1. Principles of marketing	5%
5. Business Management and Operations	17%	5.1. Management and organizations	7%
		5.2. Operations management	5%
		5.3. Strategic management	5%
6. MIS Foundations and Technologies	5%	6.1. MIS foundations and technologies	5%
7. Accounting	37%	7.1. Financial accounting and reporting	16%
		7.2. Cost and managerial accounting	6%
		7.3. Auditing	5%
		7.4. Tax and Zakat accounting	5%
		7.5. Accounting information systems	5%



Appendix A: Alignment of Key Learning Outcomes of an Accounting Program within the National Qualifications Framework

Table B1 shows how each KLO aligns with specific areas within the National Qualifications Framework (NQF).

Table B1: Alignment of the Key Learning Outcomes for an Accounting program within the NQF.

Accounting Key Learning Outcomes	NQF Learning Areas		
	Knowledge and Understanding	Skills	Values, Autonomy, and Responsibility
1.	✓		
2.	✓		
3.		✓	
4.		✓	
5.		✓	
6.			✓





Appendix B: Learning Outcomes and Topics for Knowledge Units

General Knowledge Unit (GKU) 1: Foundations of Economics

Specific Knowledge Unit (SKU) 1.1: Foundations of economics

Description	This unit covers the foundations of microeconomics and macroeconomics. Microeconomics examines the economic interactions of individuals, business firms, and government. Macroeconomics discusses the overall performance of the national and global economy.
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. The economic problem. 2. How markets work: demand, supply, and elasticities. 3. Consumer choice. 4. Production theory and the cost structure of firms. 5. Market structure. 6. Economic efficiency, success and failures of markets, and the role of government. 7. Gross domestic product (GDP), unemployment, and inflation. 8. Economic growth. 9. Finance, savings, and investment. 10. The exchange rate and balance of payment. 11. Aggregate demand, aggregate supply, expenditure multipliers, and business cycles. 12. Fiscal and monetary policy.
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate an understanding of how markets work and apply the supply and demand model to predict market participants' responses to external events. 2. Explain the maximization of consumer utility under budget constraints and the concepts of opportunity cost, trade-offs, and the gains from trade. 3. Apply the profit maximization problem of firms to analyze the relationship between inputs, production, and costs. 4. Define the relationships between gross domestic product (GDP), inflation, and unemployment. 5. Explain the roles of money and monetary policies in the economy. 6. Define and derive aggregate demand and aggregate supply, as well as the macroeconomic equilibrium.





The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.

SLOs	KLOs					
	1	2	3	4	5	6
1		✓				
2		✓	✓			
3		✓	✓		✓	
4		✓				
5		✓				
6		✓				





General Knowledge Unit (GKU) 2: Fundamentals of Accounting and Finance

Specific Knowledge Unit (SKU) 2.1: Fundamentals of accounting

Description	<p>This unit covers the essential financial and managerial accounting knowledge for business students. It should enable them to understand the process of accounting recording and preparing financial statements. It also introduces them to concepts of cost and costing systems. This unit also equips students with the basic managerial accounting techniques for decision-making, financial planning, and variance analysis.</p>
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Accounting assumptions, principles, and international financial reporting standards. 2. Accounting equations and double entry systems. 3. Adjustments and trial balance including depreciation. 4. Accounting for merchandising operations. 5. Financial statements for service and merchandise organizations. 6. Cost concepts, structure, and behavior. 7. Costing systems (job order and process costing). 8. Basic cost-volume-profit (CVP) analysis (single product). 9. Incremental analysis (special-order, make-or-buy, sell or process further, and replacing assets). 10. Basics of financial planning (master budgeting) and variance analysis (flexible budgeting).
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Record economic transactions and events according to accounting assumptions, principles, and international financial reporting standards. 2. Record adjusting entries and prepare adjusted trial balance and financial statements for service and merchandise organizations. 3. Record purchases and revenue under a periodic inventory system. 4. Record and calculate costs using job order and process costing systems. 5. Differentiate between variable and fixed costs and analyze mixed costs using the high-low method. 6. Apply CVP and differential analysis to make appropriate decisions in simple contexts. 7. Prepare operation and flexible budgets for manufacturing organizations and analyze activity and management variances for manufacturing organizations.





The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.

SLOs	KLOs					
	1	2	3	4	5	6
1	✓	✓				✓
2	✓	✓				
3	✓	✓				
4	✓	✓	✓			
5	✓	✓	✓		✓	
6	✓	✓	✓		✓	
7	✓	✓	✓		✓	





Specific Knowledge Unit (SKU) 2.2: Fundamentals of finance

Description	<p>This unit introduces undergraduate business students to the foundational principles of financial management. Students will develop a broad understanding about the functions of finance within an organization. They will also cover both essential theoretical and practical financial aspects for decision-making in business. The unit focuses on key areas such as the role of financial managers, the structure of financial markets, and the analysis of financial statements. The students will also learn critical concepts such as the time value of money, interest rates, valuation of bonds and stocks, and risk and return. This unit further explores the cost of capital and capital budgeting techniques, equipping students with the essential tools to make informed financial decisions that impact business operations and growth.</p>
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. The role of managerial finance. 2. The financial market and financial institutions. 3. Financial statements and financial ratio analysis. 4. Time value of money. 5. Interest rates. 6. Bond and stock valuation. 7. Risk and return. 8. Cost of capital. 9. Capital budgeting techniques.
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Identify and describe the role of managerial finance and how financial managers influence key business decisions. 2. Recognize and explain the structure and functions of financial markets and institutions, and their impact on businesses and the economy. 3. Apply and analyze techniques such as the time value of money and financial statement analysis using ratio analysis to make informed financial decisions and assess business performance. 4. Evaluate the risk-return trade-off and its implications in financial decision-making. 5. Calculate the cost of capital and apply its importance in making long-term financial decisions using capital budgeting techniques.





The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.

SLOs	KLOs					
	1	2	3	4	5	6
1		✓				
2		✓				
3	✓	✓			✓	
4	✓	✓	✓		✓	
5	✓	✓	✓		✓	





General Knowledge Unit (GKU) 3: Business Law, Ethics, and Values

Specific Knowledge Unit (SKU) 3.1: Business law, ethics, and values

Description	<p>This unit introduces students to the foundational principles of business law within Saudi Arabia's legal framework. Topics include commercial law, employment law, tort law, product liability, and intellectual property. Additionally, it explores ethical decision-making, focusing on the triple bottom line (people, profit, and the planet) and providing students with frameworks to assess ethical implications on business and society. The unit aims to equip students with the knowledge and tools to foster ethical work values and adhere to legal and moral principles.</p>																																																
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. The nature and components of the legal environment of business in the Kingdom of Saudi Arabia. 2. Employment laws, securities laws, e-commerce laws, bankruptcy laws, contracts, and agency. 3. Laws and regulations of the international business environment. 4. Definitions of business ethics, different approaches to ethics and their importance to today's organizations. 5. The triple bottom line approach (people, profit, and the planet). 6. Work values (e.g., integrity, anti-corruption, inclusion, fairness, and equity) and their importance in organizational settings. 																																																
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate an understanding of the legal environment of business in Saudi Arabia. 2. Explain business ethics and their importance in organizational settings. 3. Apply basic legal knowledge to business transactions, including production, marketing, selling, and e-commerce regulations in the Saudi markets and the producer's responsibility to the consumers. 4. Use sound reasoning to assess the ethicality of business decisions, policies, and practices and recommend ethical alternatives (if needed). 5. Demonstrate the importance of work values in organizations. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a4a8a; color: white;"> <th rowspan="2">SLOs</th> <th colspan="6">KLOs</th> </tr> <tr style="background-color: #4a4a8a; color: white;"> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	SLOs	KLOs						1	2	3	4	5	6	1		✓					2		✓				✓	3		✓					4		✓	✓			✓	5		✓				✓
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General Knowledge Unit (GKU) 4: Marketing

Specific Knowledge Unit (SKU) 4.1: Principles of marketing

Description	<p>Marketing principles are fundamental to business. They focus on identifying the marketing concept and orientation and explaining the essential marketing issues recommended for business and non-businesspeople to know how the marketing functions operate in a dynamic and competitive environment. This SKU deals comprehensively with the practices and challenges of the marketplace and explains what is and how to design a marketing mix. More than that, it includes topics regarding the marketing process and environment, information systems, buyer behavior, segmentation, targeting, and positioning strategies, and strategies related to marketing mix variables.</p>																																																
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Marketing concepts and marketing orientation. 2. Market segmentation and targeting. 3. Positioning and the marketing mix. 4. Product lifecycle, development, and branding. 5. Promotion. 6. Distribution (basic channels and supply chain issues). 7. Pricing. 8. International marketing (modes of entry and environmental factors). 9. The marketing environment. 																																																
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the importance of marketing in value creation. 2. Analyze the marketing environment to identify challenges and opportunities. 3. Define the components of the marketing mix and apply the components in making marketing decisions. 4. Explain the buying process and the influencing factors of individual consumers and organizations. 5. Design basic market segments, targets, and product positioning according to marketing strategies. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a4a8a; color: white;"> <th rowspan="2">SLOs</th> <th colspan="6">KLOs</th> </tr> <tr style="background-color: #4a4a8a; color: white;"> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	SLOs	KLOs						1	2	3	4	5	6	1		✓					2		✓	✓				3		✓	✓				4		✓	✓				5		✓	✓			
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General Knowledge Unit (GKU) 5: Business Management and Operations

Specific Knowledge Unit (SKU) 5.1: Management and organizations

Description	This unit explores core management functions (planning, organizing, leading, and controlling) and key management topics such as decision-making, organizational structures, and cultures, and how these elements influence organizational processes and outcomes. It adopts a holistic approach to conceptually tie in management and people by drawing on organizational behavior concepts and human resources theory to show how individuals, groups, and organizations inter-relate to help achieve organizational goals.																																																					
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Concepts, evolution, and functions of management. 2. Organizational behavior at the individual, group, and organizational levels. 3. Roles and functions of human resources management. 																																																					
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate understanding of the four core management functions of planning, organizing, leading, and controlling and their impact on business performance. 2. Demonstrate an understanding of key functions of human resources management and their effect on business performance. 3. Explain factors that influence individual, group, and organizational behavior and how they impact organizational performance. 4. Recognize how different business functions of today's organizations such as marketing, finance, procurement, and IT integrate to generate value for organizational stakeholders. 5. Apply rational decision-making skills in analyzing and solving business problems. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a4a8a; color: white;"> <th rowspan="2">SLOs</th> <th colspan="6">KLOs</th> </tr> <tr style="background-color: #4a4a8a; color: white;"> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td></td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						SLOs	KLOs						1	2	3	4	5	6	1	✓	✓					2		✓		✓			3		✓		✓		✓	4		✓		✓			5			✓			
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Specific Knowledge Unit (SKU) 5.2: Operations management

Description	<p>In this unit, students learn the efficient utilization of inputs (human, capital, and material) into a transformation process that produces an outcome of goods or services of greater value. Additionally, this unit deals with strategic issues (design of flexible supply), planning issues (capacity management and forecasting), and operational issues (inventory management and information), with the objective of creating competitive advantage for the enterprise. Emphasis is on managerial processes for effective operations in both goods-producing and service-rendering organizations.</p>																																																												
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. The foundation of operations management. 2. Total quality management. 3. Product and service design. 4. Capacity and facility design. 5. Supply chain management. 6. Forecasting demand. 7. Inventory management. 8. Retailing. 9. Lean operations. 10. Project management. 																																																												
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Interpret the importance of the operations function and its impact on business performance in production and service organizations. 2. Demonstrate the various production and operations design decisions and how they relate to the overall strategies of organizations. 3. Obtain an understanding of quality management practice in organizations and how total quality management and six sigma methodology facilitate organizational effectiveness. 4. Demonstrate the roles of inventories and the basics of managing inventories in various demand settings. 5. Identify problems and recognize opportunities for improving the efficiency and effectiveness of processes in organizations. 6. Structure and solve problems in manufacturing and service industries using the tools and techniques commonly found in operations management. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="background-color: #4a4a8a; color: white;">SLOs</th> <th colspan="6" style="background-color: #4a4a8a; color: white;">KLOs</th> </tr> <tr> <th style="background-color: #4a4a8a; color: white;">1</th> <th style="background-color: #4a4a8a; color: white;">2</th> <th style="background-color: #4a4a8a; color: white;">3</th> <th style="background-color: #4a4a8a; color: white;">4</th> <th style="background-color: #4a4a8a; color: white;">5</th> <th style="background-color: #4a4a8a; color: white;">6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">6</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> </tbody> </table>						SLOs	KLOs						1	2	3	4	5	6	1		✓					2		✓					3		✓					4		✓					5		✓	✓		✓		6		✓	✓		✓	
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Specific Knowledge Unit (SKU) 5.3: Strategic management

Description	This unit examines the theoretical, conceptual framework of strategic management. It illustrates the processes of strategy formulation and implementation. The unit topics include the international business environment and environmental scanning. It also explains the techniques and processes of performance management and strategy control.																																																					
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Strategy concepts and theories. 2. Analysis of the external environment. 3. Stakeholder analysis. 4. Strategy analysis tools for external environment analysis, firm analysis, stakeholder analysis, and SWOT (strengths, weaknesses, opportunities, and threats) analysis. 5. Business portfolio selections. 6. Strategy implementation. 7. Strategy control. 8. Strategic performance management. 																																																					
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Explain strategic management functions, concepts, and processes. 2. Apply different strategy analysis tools to analyze businesses. 3. Develop a business strategy plan. 4. Apply strategic measurement techniques to measure the performance of an organization. 5. Apply strategic evaluation techniques (Porter's five forces model, PESTEL, benchmarking, etc.) and control techniques (KPIs, six sigma, balanced scorecards, etc.) to enhance organizational performance. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a4a8a; color: white;"> <th rowspan="2">SLOs</th> <th colspan="6">KLOs</th> </tr> <tr style="background-color: #4a4a8a; color: white;"> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						SLOs	KLOs						1	2	3	4	5	6	1		✓					2		✓	✓				3		✓	✓		✓		4		✓	✓				5		✓	✓			
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General Knowledge Unit (GKU) 6: Management Information Systems

Specific Knowledge Unit (SKU) 6.1: Management information systems

Description	<p>This unit covers the fundamental concepts of information systems (IS) (including hardware, software, and information acquisition) and the support that they provide for transactional, decisional, and collaborative business processes. It includes the collection, processing, storage, distribution, and value of information. It enhances students' ability to make recommendations regarding IS that support individuals, management, customers, and suppliers. It also covers several technologies and their applications in programming languages (such as Python and web technologies), databases (queries and reports, data acquisition, cleaning, etc.), and technology trends (such as artificial intelligence [AI], machine learning [ML], big data, Internet of Things [IoT], etc.).</p>
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Concepts and definitions of management information systems (MIS). 2. Information systems pillars: software, hardware, and networks. 3. Business application areas: spreadsheet applications, accounting information systems, etc. 4. Technology infrastructure: hardware and system software. 5. Internet technologies. 6. Business systems development methodologies, databases, and enterprise resources planning (ERP). 7. E-business, e-government, and e-commerce. 8. The role of IS in business strategy and strategic information systems. 9. Databases. 10. Business intelligence and data analysis. 11. Enterprise and business applications. 12. Emerging and trending technologies (AI, ML, deep learning [DL], cloud computing, mobility, virtual reality [VR], augmented reality [AR], cybersecurity, etc.).
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the role and functions of information systems in organizations, including the role of the database in information systems and electronic business. 2. Describe and apply emerging and trending technologies (such as AI, ML, DL, cloud computing, mobility, VR, and AR) and discuss how these technologies may affect the business environment. 3. Demonstrate understanding of the roles and components of e-business, e-commerce, and e-government in organizations. 4. Describe the main concepts of business intelligence, including data processing, collection, and visualization, and show how it plays a significant role in the business context, especially in the decision-making process. 5. Develop a database for small businesses.





The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.

SLOs	KLOs					
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1		✓				
2		✓				
3		✓			✓	
4		✓			✓	
5		✓			✓	





General Knowledge Unit (GKU) 7: Accounting

Specific Knowledge Unit (SKU) 7.1: Financial accounting and reporting

Description	<p>This unit provides the backbone of accounting knowledge. It equips accounting students with required accounting measuring, reporting, and disclosure knowledge. The unit topics include accounting treatment for special accounts and transactions. It also emphasizes compliance with international financial reporting standards (IFRS) in terms of financial recording and financial statement preparation in complex settings.</p>
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. The environment and conceptual framework of financial reporting. 2. Financial statements and related information (profit and loss, financial position, cash flows statements). 3. Special account measuring, recording, and reporting: <ol style="list-style-type: none"> 3.1. Cash and receivables. 3.2. Valuation of inventories. 3.3. Property, plant, and equipment. 3.4. Intangible assets. 3.5. Current liabilities and contingencies. 3.6. Long-term liabilities. 3.7. Stockholder equity and dilutive securities and earnings per share. 3.8. Investments. 3.9. Leases. 3.10. Revenue recognition. 4. Full disclosure in financial reporting. 5. Consolidated financial statements.
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Recognize the conceptual framework of accounting, regulations, and international financial reporting standards (IFRS). 2. Measure and evaluate special accounts (e.g., leases, liability, and inventories). 3. Recommend appropriate accounting and reporting treatment for special accounts (e.g., leases, liability, and inventories). 4. Ensure integrity, accuracy, and completeness of full disclosure required in the Saudi market. 5. Prepare financial statements and consolidated financial statements in compliance with Saudi reporting requirements.





The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.

SLOs	KLOs					
	1	2	3	4	5	6
1	✓					✓
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Specific Knowledge Unit (SKU) 7.2: Cost and managerial accounting

Description	This unit is for students who need to advance their managerial accounting analysis skills. The unit equips them with advanced cost and managerial accounting techniques relating to costing systems and methods, cost-volume-profit (CVP) analysis, decentralization, and responsibility accounting.						
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Costing systems (activity-based costing). 2. Inventory costing and capacity analysis (absorption vs. variable costs). 3. Full cost allocation (supporting departments). 4. Joint product and by-product costs. 5. Standard costs and variance analysis. 6. Advanced CVP analysis. 7. Decentralized organizations and responsibility accounting. 						
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Allocate and assign costs in complicated settings such as joint-products and by-products. 2. Allocate and assign costs using activity-based costing. 3. Apply advanced costing methods such as full cost and variable cost methods. 4. Apply standard costs and analyze and record price and efficiency variances. 5. Apply advanced managerial accounting techniques for decision-making, such as sale-mix break-even, sensitivity analysis, and operation leverage. 6. Prepare a segmented income statement and differentiate between traceable fixed costs and common fixed costs in the context of responsibility accounting. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p>						
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Specific Knowledge Unit (SKU) 7.3: Auditing

Description	This unit provides students with a foundational understanding of auditing concepts, practices, and the regulatory environment. It emphasizes the importance of audit standards, internal control, and codes of ethics. It explains the audit plan, process, testing, sampling, and reporting.																																																																				
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Audit regulations, international auditing standards, professional ethics, and auditor liability. 2. Audit planning and risk assessment. 3. Internal control assessment. 4. Audit evidence and audit sampling. 5. Substantive tests. 6. Subsequent events. 7. Completing audits and audit reports. 8. Introduction to digital auditing. 																																																																				
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Recognize audit concepts, standards, regulations, and auditor responsibility and liability. 2. Plan an audit for business. 3. Identify and assess risks associated with audits and evaluate internal control systems. 4. Design and implement substantive tests to collect and assess audit evidence effectively. 5. Apply appropriate audit sampling techniques. 6. Conduct business cycle audits and digital auditing for organizations. 7. Write an audit report, in compliance with international auditing standards. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a4a8a; color: white;"> <th rowspan="2">SLOs</th> <th colspan="6">KLOs</th> </tr> <tr style="background-color: #4a4a8a; color: white;"> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">6</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">7</td> <td>✓</td> <td></td> <td></td> <td>✓</td> <td></td> <td>✓</td> </tr> </tbody> </table>							SLOs	KLOs						1	2	3	4	5	6	1	✓					✓	2	✓		✓	✓		✓	3	✓		✓	✓		✓	4	✓		✓	✓	✓	✓	5	✓		✓	✓	✓		6	✓		✓	✓	✓	✓	7	✓			✓		✓
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Specific Knowledge Unit (SKU) 7.4: Tax and Zakat accounting

Description	This unit provides an understanding of Zakat and tax concepts and regulations. It describes how to prepare, account, and audit for Zakat and tax calculations for different organizations. In addition, it explains the differences between tax planning, tax avoidance, and tax evasion.																																																						
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Intellectual framework for Zakat and tax accounting. 2. Zakat and tax regulations in Saudi Arabia. 3. Sources of income and net income measuring and recording for Zakat and tax accounting. 4. Financial position and Zakat calculation. 5. Tax planning, tax avoidance, exemption, and tax evasion. 6. Value-added tax. 																																																						
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Recognize Zakat and tax concepts, theories, and regulations. 2. Adjust net income for Zakat and tax accounting. 3. Measure, record, and report Zakat and tax for organizations in different industries. 4. Explain the differences between tax planning, tax avoidance, and tax evasion according to Saudi regulations. 5. Calculate value-added tax according to Saudi regulations. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="background-color: #4a4a8a; color: white;">SLOs</th> <th colspan="6" style="background-color: #4a4a8a; color: white;">KLOs</th> </tr> <tr> <th style="background-color: #4a4a8a; color: white;">1</th> <th style="background-color: #4a4a8a; color: white;">2</th> <th style="background-color: #4a4a8a; color: white;">3</th> <th style="background-color: #4a4a8a; color: white;">4</th> <th style="background-color: #4a4a8a; color: white;">5</th> <th style="background-color: #4a4a8a; color: white;">6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> <td>✓</td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> </tbody> </table>							SLOs	KLOs						1	2	3	4	5	6	1	✓					✓	2	✓		✓		✓		3	✓		✓		✓		4	✓		✓				5	✓		✓		✓	
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Specific Knowledge Unit (SKU) 7.5: Accounting information systems and data analytics

Description	<p>This unit enhances students' understanding of information systems by focusing on accounting information systems (AIS). It explains the role of AIS in supporting business processes and decision-making. Key areas include the study of business processes, internal controls, system documentation techniques, database management, and the use of technology such as enterprise resource planning (ERP) systems. The unit also enhances the students' skills related to data analytics and visualization.</p>																																																																				
Topics	<p>The following topics must be included in this SKU:</p> <ol style="list-style-type: none"> 1. Conceptual foundation of AIS. 2. Transaction processing systems (revenue, expenditure, production, and HR cycles). 3. Documentation of business processes. 4. Relational databases. 5. Internal controls and control frameworks. 6. Accounting system security and fraud. 7. Data analytics and visualization in accounting. 																																																																				
Specific Learning Outcomes	<p>By completing this SKU, students should be able to:</p> <ol style="list-style-type: none"> 1. Recognize how AIS can contribute to business processes, decision-making, and financial reporting. 2. Document business processes using flowcharts and system documentation techniques to analyze and design AIS and map out key business processes. 3. Explain the importance and advantages of databases, as well as the difference between database systems and file-based legacy systems. 4. Assess accounting system security, fraud, and internal control in complex settings. 5. Critically assess the implementation of ERP systems from an accounting perspective. 6. Analyze financial data using Excel data analytics. 7. Visualize financial and non-financial data to tell an appropriate story. <p>The table below maps the Specific Learning Outcomes for the Specific Knowledge Unit to the Key Learning Outcomes.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a4a8a; color: white;"> <th rowspan="2">SLOs</th> <th colspan="6">KLOs</th> </tr> <tr style="background-color: #4a4a8a; color: white;"> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td style="background-color: #4a4a8a; color: white;">1</td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">2</td> <td>✓</td> <td></td> <td></td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">3</td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">4</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">5</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">6</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td style="background-color: #4a4a8a; color: white;">7</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> <td></td> </tr> </tbody> </table>							SLOs	KLOs						1	2	3	4	5	6	1	✓						2	✓				✓		3	✓						4	✓		✓				5	✓		✓				6	✓		✓		✓		7	✓		✓	✓	✓	
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