



Course Description

Accounting - ACCT

ACCT 2311: Fundamentals of Financial Accounting (3,0) This course is an introduction to the concepts, purposes, problems, methodology, and terminology of financial accounting. Emphasis is placed on using accounting information for decision making. **Prerequisite:** None

ACCT 2321: Fundamentals of Managerial Accounting (3,0) This course introduces the concepts, purposes, problems, methodology, and terminology of managerial accounting. It demonstrates the role of accounting in providing information for decision making, planning, and assisting managers in the activities of the enterprise. In addition, it provides motivation for managers and employees toward achieving organizational goals. **Prerequisite:** ACCT 2311: Fundamentals of Financial Accounting

ACCT 3311: Intermediate Accounting I (3,0) This is the first of a two-semester sequence on intermediate accounting in which the students study the environment of accounting, the development of accounting standards, and the basics of accounting theory. **Prerequisite:** ACCT 2321: Fundamentals of Managerial Accounting

ACCT 3312: Introduction to Accounting Information Systems (3,0) This course presents analysis and design of business processes. It includes coverage of control concepts, audit trails, and the uses of information technology. It emphasizes the role of accounting in collecting, storing, and

communicating information for management planning and control.

Prerequisites: ACCT 2321: Fundamentals of Managerial Accounting.

ACCT 3321: Intermediate Accounting II (3,0) This course covers the process of financial accounting, problems encountered in the preparation of financial statements, and concepts and principles used to resolve these problems. It is the second of a two-semester sequence on intermediate accounting. **Prerequisite:** ACCT 3311: Intermediate Accounting I

ACCT 4311: Auditing and Assurance Services (3,0) This course covers the principles, concepts, and techniques appropriate to the acquisition, evaluation, and documentation of audit evidence. Internal control concepts and financial compliance are emphasized, as well as the following: generally accepted auditing standards and professional responsibilities; the auditor's decision process in obtaining and evaluating sufficient competent evidential matter; information systems; and audit and control techniques.

Prerequisites: ACCT 3312: Introduction to Accounting Information Systems, ACCT 3321: Intermediate Accounting II

ACCT 4312: Advanced Accounting (3,0) This course covers accounting for three major areas: business combinations and consolidations, accounting for partnerships, and accounting for foreign currency transactions. **Prerequisite:** ACCT 3321: Intermediate Accounting II

ACCT 4313: Accounting for Governmental and Not-For-Profit

Organizations (3,0) This course discusses the basic framework, principles and concepts underlying accounting for governmental and not-for-profit organizations. This includes budgeting, fund accounting, and accounting and financial reporting for local governmental units, hospitals, voluntary health and welfare organizations, and other non-profit entities. **Prerequisite:** ACCT 3311: Intermediate Accounting I

ACCT 4314: International Accounting (3,0) This course covers financial accounting and reporting principles and practices in industrial and developing nations, along with the convergence of worldwide accounting standards. The role of accounting in economic development is discussed. Other topics include accounting considerations in multinational business operations, such as foreign currency translation, auditing, profit planning and control, transfer pricing and taxation. **Prerequisite:** ACCT 3321: Intermediate Accounting II

ACCT 4321: Accounting for Managerial Planning and Control (3,0) This course examines the role and development of accounting and other information for use in planning, controlling, making decisions, and evaluating performance. In addition, the application of appropriate quantitative and statistical methods is covered. **Prerequisite:** Senior standing.

Assessment – ASSE

ASSE 4311: Learning Outcome Assessment III / Administrative Strategy and Policy (3,0) This is the final capstone course in the PMU Assessment Capstone Series, integrating a range of business functions for all majors in the College of Business Administration. It builds on other courses in the university and business cores to furnish the underlying tools and concepts needed to develop and implement business strategies and policies. The course considers the overall picture and environment in which businesses operate including governmental rules and regulations, business ethics and social responsibility, and internal and external considerations in global, dynamic settings. **Prerequisite:** Senior year standing

Business Administration – BUSI

ECON 1311: Introduction to Macroeconomics (3,0) This course provides students with a foundation on resources and goals of the economy, national

income, employment, money and banking, fiscal and monetary policy, contemporary problems, economic growth, and international economics.

Prerequisite: None.

ECON 1312: Introduction to Microeconomics (3,0) This course provides students with a foundation on markets, resource allocation, consumer and producer behavior, production, costs, market structure, and the role of government in a market economy. **Prerequisite:** None.

BUSI 3311: Legal Environment of Business (3,0) This course covers the legal environment in which all businesses must operate. It consists of a survey of major business law concepts, including contracts. Emphasis is placed on commercial law and labor law in Saudi Arabia. **Prerequisite:** Sophomore year standing

BUSI 3312: Organizational Behavior (3,0) This course addresses effective interactions and behaviors within an organizational setting. It provides students with an overview of topics on organizational behavior and organizational structure. **Prerequisite:** None

BUSI 3313: Marketing Principles (3,0) This course introduces students to the key marketing issues needed to effectively market the products of a firm. A broad array of topics is addressed including marketing in the current global and technological environment. **Prerequisite:** MATH 1313: Statistical Methods

BUSI 3321: Operations Management (3,0) This course focuses on process management within an organization. It provides students with an understanding of the factors that must be analyzed and controlled to efficiently produce goods or provide services. The course also introduces students to operations research methods that are used to make production decisions. **Prerequisites:** MATH 1311: Finite Mathematics for Students of Business, MATH 1312: Calculus for Students of Business, MATH 1313:

Statistical Methods

BUSI 3322: Supply Chain Management (3,0) This course focuses on inventory management and distribution of both raw and finished goods. The course provides students with the fundamental information to manage a supply chain, including strategy, planning and operation of a supply chain.

Prerequisites: BUSI 3321: Operations Management, MATH 1311: Finite Mathematics for Students of Business, MATH 1312: Calculus for Students of Business, MATH 1313: Statistical Methods

BUSI 3323: Human Resource Management (3,0) This course is an introduction to the human resource concepts in modern organizations (known in the past as personnel and industrial relations). It covers different aspects of managing the human factor in organizations and using the tools necessary for its effective management. Course materials cover forecasting human resource needs, and recruiting, selecting, and compensating employees. In addition the course addresses training, development, evaluation, and discipline of the work force, as well as employee assistance programs.

Prerequisite: Junior year standing

BUSI 3331: Business Negotiations (3,0) This course focuses on negotiations in a variety of business settings in which the negotiations may involve individuals, groups, and/or organizations. The course provides a practical understanding of conflict resolution and negotiations in the work environment. **Prerequisite:** Senior year standing

BUSI 3341: Advanced Statistical Methods (3,0) This course covers advanced statistical techniques that are used in business to analyze data. These techniques include linear and logistic regressions, ANOVA/ANCOVA, path analysis and CHI squared analysis along with other techniques. Students acquire the necessary statistical basis for using SPSS, which is the computer tool for the data analysis, in an applied environment. This class is

intended to follow MATH 1313: Statistical Methods. It covers some of the same topics in more depth than the introductory class and introduces the students to new techniques. . **Prerequisite:** MATH 1313: Statistical Methods.

BUSI 4261: Entrepreneurship (2,0) This course provides an overview of various factors to consider when starting a new venture. The course gives students an overview of the steps involved in starting their own business, including techniques for evaluating new business opportunities.

Prerequisites: First semester senior standing, ACCT 2311: Fundamentals of Financial Accounting, ACCT 2321: Fundamentals of Managerial Accounting, BUSI 3312: Organizational Behavior, BUSI 3313: Marketing Principles, BUSI 3321: Operations Management

BUSI 4311: e-Commerce (2,1) This course presents an overview of the issues that must be considered in establishing an e-commerce business. The course addresses technological, strategic and operational issues that must be addressed to be successful in an e-commerce environment. **Prerequisite:** BUSI 3313: Marketing Principles, MISY 2311: Introduction to MIS

BUSI 4321: International Business (3,0) This course presents factors in conducting business internationally , within the global economy. The course focuses on the fundamental economic, financial, and political factors affecting firms in the global arena. **Prerequisite:** This course should be taken in the second semester of the junior year or later.

BUSI 4351: Internship (3,0) This course provides students with hands-on experience in their chosen field of study. Working within a firm or organization, students have the opportunity to apply the concepts learned in the classroom to the real problems and issues of a business environment. Assignments vary depending upon the student's major. **Prerequisite:** ASSE 2111: Learning Outcome Assessment I, ASSE 3211: Learning Outcome

Assessment II, Completion of all core courses in the College of Business Administration.

Finance – FINA

FINA 3311: Financial Management Principles (3,0) This course provides the fundamental concepts of finance. An introduction of key aspects of finance including financial planning, objectives, financial analysis, capital budgeting, capital structure, managing current assets, and managing short-term and long-term financing are addressed along with other key financial decisions such as capital structure and dividend policy. **Prerequisites:** ACCT 2311: Fundamentals of Financial Accounting, ACCT 2321: Fundamentals of Managerial Accounting, ECON 1311: Introduction to Macroeconomics, ECON 1312: Introduction to Microeconomics

FINA 3312: Financial Institutions (3,0) This course deals with practices and instruments of financial institutions. It covers different types of risk such as interest rate risk, credit risk, and liquidity risk. Modern instruments are studied to provide an understanding of how they work and the implications of their use on different institutions and individuals. Financial market terms are defined. **Prerequisites:** ACCT 2311: Fundamentals of Financial Accounting, ACCT 2321: Fundamentals of Managerial Accounting, ECON 1311: Introduction to Macroeconomics, ECON 1312: Introduction to Microeconomics, FINA 3311: Financial Management Principles

FINA 3313: Money and Banking (3,0) This course provides the student with an understanding of the essential aspects of money, monetary theory, banking and finance, and financial institutions. Local and global financial markets and institutions are addressed. **Prerequisites:** ECON 1311: Introduction to Macroeconomics, ECON 1312: Introduction to Microeconomics

FINA 3314: Financial Statements Analysis (3,0) This course addresses the key components of different financial statements and demonstrates how to analyze these statements. Different tools of analysis such as ratios, common size statements, trend analysis over time, and industry comparisons are studied. Interpretation of the results is highlighted. **Prerequisites:** ACCT 2311: Fundamentals of Financial Accounting, ACCT 2321: Fundamentals of Managerial Accounting

FINA 4312: Advanced Financial Management (3,0) This course builds on the financial management concepts taught in the introductory course by applying the concepts to different business situations, developing more in depth understanding of the financial management tools and interpreting the results. Finance policy and its interrelationship to the goals of the organization are addressed. **Prerequisite:** FINA 3311: Financial Management Principles

FINA 4313: Investments (3,0) This course introduces modern investment concepts and techniques including portfolio management. It highlights the importance of risk and return tradeoff. Other concepts include financial markets, capital markets, valuation of the firm, security analysis, investment equity versus debt, efficiency of market evaluation, diversification efforts, investment goals, and portfolio selection. **Prerequisites:** ACCT 2311: Fundamentals of Financial Accounting, ACCT 2321: Fundamentals of Managerial Accounting, FINA 3311: Financial Management Principles

FINA 4314: International Finance (3,0) This course covers financial management from an international perspective. Students are exposed to influences of different currencies on exchange rates, and how international transactions and the exchange rates can affect the performance of a firm. Global aspects are studied to demonstrate how they affect the flow of funds, financial markets, exchange rate risk, long-term asset management, and short-term asset management. **Prerequisites:** ECON 1311: Introduction to

Macroeconomics, ECON 1312: Introduction to Microeconomics, FINA 3311: Financial Management Principles

FINA 4315: Security Analysis and Portfolio Management (3,0) This course builds on the concepts developed in other courses concerning financial management, investments, and statistics. It is designed to teach the individual how to manage his or her money to get the maximum return for the acceptable risk level. It provides in-depth coverage of how to analyze different securities, select a portfolio, and manage that portfolio. **Prerequisites:** FINA 3311: Financial Management Principles, FINA 4313: Investments, MATH 1313: Statistical Methods

FINA 4316: Capital Budgeting (3,0) This course addresses the key components of evaluating capital projects including cash flow estimation, methods and evaluations techniques, project and portfolio risk. Related topics such as modified rate of return, net present value, profitability index, payback, disposal decisions, and reinvestment assumption also are included.

Prerequisites: ACCT 2311: Fundamentals of Financial Accounting, ACCT 2321: Fundamentals of Managerial Accounting, ECON 1311: Introduction to Macroeconomics, ECON 1312: Introduction to Microeconomics, FINA 3311: Financial Management Principles, MATH 1313: Statistical Methods

FINA 4351: Special Topics in Finance (3,0) This course introduces current finance topics that are not covered or not covered sufficiently in other finance courses. Special topics to be announced may include corporate finance, financial management, investments, real estate, insurance, or financial institutions and markets. **Prerequisites:** Prerequisites vary depending upon the topic. Admission to the course also may be granted by permission of the instructor.

MISY 2311: Introduction to Management Information Systems (3,0) This course is designed to provide the students with an introduction to information systems. It includes a discussion of the fundamental principles, generalizations, and theories of information systems. Students are exposed to many of the areas of information systems including databases, telecommunications, software and hardware concepts, and information security. What information systems are and how they are developed is part of this class. Much of the course explores how information systems affect a business and how information concepts are changing the way a firm competes in the modern world. **Prerequisite:** None

MISY 2312: Introductory Programming for Information Systems (3,0)

This course is designed to provide students with an introduction to computer programming. It introduces the student to programming with an object-oriented language. It specifically addresses the basic elements of Java programming in a comprehensive way. Students develop business-oriented applications using Java in a PC based programming environment. The course includes a discussion of the classical principles of programming in a structured environment. **Prerequisite:** Sophomore standing

MISY 2313: Intermediate Programming for Information Systems (3,0)

This course is designed to follow MISY 2312: Introductory Programming for Information Systems. The objective of this course is to introduce the basic principles of computer programming and file organization through the use of the C# programming language. Upon successfully completing this course the student will understand and be able to apply the fundamental principles of computer programming and file processing, and be able to apply the principals and develop short applications using the C# programming language. **Prerequisite:** MISY 2312: Introduction to Programming for Information Systems

MISY 3311: Database Management for Information Systems (3,0) This

course is designed to provide the students with an introduction to database terminology, classifications, and methods. It includes a discussion of the fundamental principles, generalizations, and theories of database management. Students develop specific skills, competencies, and points of view needed by professionals in this field. **Prerequisites:** MISY 2312: Introductory Programming for Information Systems, MISY 2313: Intermediate Programming for Information Systems

MISY 3312: Introduction to Telecommunications (3,0) This course focuses on the concepts and issues of the technologies that make the global Internet a reality: local and long-distance computer data communications and networks, and Internet applications. It develops concepts of telecommunications and focuses on how they impact business. The principles of data communications associated with telecommunications technologies and their impacts are discussed. **Prerequisite:** Junior standing

MISY 3321: Introduction to Information Assurance (3,0) This course provides the student the opportunity to learn about the basic elements that comprise information assurance. Topics include, but are not limited to: fundamentals of information assurance, hacking and hackers, common ways of gaining access to systems and how to prevent this unauthorized access, and specific weaknesses of various operating systems. **Prerequisite:** MISY 3312: Introduction to Telecommunications, MISY 2313: Intermediate Programming for Information Systems

MISY 3331: Advanced Database Concepts (3,0) This course is designed to provide students with an advanced knowledge of the definition, creation, and management of databases for business oriented applications. Students learn the concepts necessary to design a good, efficient database for better performance while understanding the needs of the database's business applications. The focus of the class is on ORACLE as the database platform.

Overall understanding of the relational database model is a primary objective of the course. Students successfully completing this class are able to analyze the business requirements for a database application and translate those requirements to a relational database. **Prerequisites:** MISY 3311: Database Management for Information Systems, MISY 2313 Intermediate Computer Programming for Information Systems

MISY 3332: Advanced Programming Concepts for Information Systems

(3,0) This course is designed to provide students with an advanced examination of programming concepts that center around object oriented programming. It includes a discussion of the fundamental principles, generalizations, and theories of object oriented programming, using C# to demonstrate object oriented concepts. Students successfully completing this class are able to analyze business requirements, translate the flow requirements to a data flow diagram, and develop the software necessary to solve the problem. **Prerequisites:** MISY 2312: Introductory Programming for Information Systems, MISY 2313: Intermediate Programming for Information Systems

MISY 4331: Building Electronic Commerce (3,0) This course focuses on the concepts and issues of electronic commerce. New business models using e-commerce are discussed in specific business situations. Students design and build a Web site using HTML and active server pages. **Prerequisite:** MISY 2312: Introductory Programming for Information Systems, MISY 2313: Intermediate Programming for Information Systems

MISY 4332: Systems Analysis and Design (3,0) This course provides an introduction to the analysis and design process. It includes a discussion of the classical, behavioral principles, and technologies of information systems analysis and design. Students learn how to develop user requirements and to translate the requirements to specifications for system development.

Prerequisite: MISY 3311: Database Management for Information Systems

MISY 4341: Objected-Oriented Analysis and Design (3,0) This course provides an introduction to object-oriented systems analysis and design. It includes a discussion of the fundamental principles, terminology, and analysis and design techniques associated with object-oriented systems. The course focuses on the techniques of object-oriented analysis and system design from the perspective of the user, with particular emphasis for the client-server environment. **Prerequisite:** MISY 4332: Systems Analysis and Design

MISY 4342: Electronic Commerce Security (3,0) In this course, students learn the basic elements of Electronic Commerce Security. Topics to be covered in this course include, but are not limited to: fundamentals of e-business security, client-side vulnerabilities, securing the data transaction, securing the commerce server, securing the e-business architecture, and impacts of denial of service attacks on e-commerce security. **Prerequisite:** MISY 3321: Introduction to Information Assurance