Course Descriptions

Accounting Courses

ACCT 110  Financial Accounting 3(3, 0, 0)
An introduction to financial accounting that covers the use, interpretation, and analysis of the principal financial statements and other sources of financial information from a national and international perspective.

ACCT 215  Managerial Accounting 3(3, 0, 0)
This course covers the use, interpretation, and analysis of management accounting information for management decision-making, planning, and control of operations. The focus is on cost behavior, cost measurement, budgeting, performance measurement and valuation, responsibility accounting, and product costing. Prerequisites: ACCT 110.

ACCT 321  Intermediate Financial Accounting 1 3(3, 0, 0)
This course covers concepts and standards of external financial reporting, systems to record and prepare financial accounting information, contents and presentation of basic financial statements, and financial reporting issues of assets. Prerequisites: Business third year standing and ACCT 110. Corequisite: ACCT 110.

ACCT 422  Intermediate Financial Accounting 2 3(3, 0, 0)
This course covers concepts of financial reporting related to liabilities, equity, and other selected financial reporting issues and disclosure. Prerequisites: Business third year standing and ACCT 321. Corequisite: ACCT 110.

ACCT 425  Cost Accounting 3(3, 0, 0)
A course on accounting in manufacturing operations; cost concepts and classifications; cost accounting cycle; accounting for materials, labor, and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis; cost-volume-profit analysis and gross profit analysis. Prerequisites: Business third year standing and ACCT 215.

ACCT 430  Introduction to Auditing 3(3, 0, 0)
As an introduction to auditing and the professional responsibilities of a career in accounting, the course covers a comprehensive study of procedures used in the verification of financial statements. Topics include the legal and ethical responsibilities of accountants; professional auditing standards; international auditing standards; the acquisition, evaluation, and documentation of audit evidence; reports on the results of the engagement, evaluation in internal control, compliance testing, substantive testing, and statistical sampling and auditing EDP. Prerequisites: Senior standing and ACCT 321.

ACCT 435  Accounting Information System 3(3, 0, 0)
This course explores in detail several typical Accounting Information System (AIS) application subsystems, such as order entry/sales, billing/receivables/cash receipts, inventory, purchasing/accounts payable/cash disbursements, payroll, and materials planning/production. This course includes understanding, documenting, designing, using, and auditing these application subsystems. Prerequisites: Senior standing and INFO 200.

ACCT 445  International Accounting 3(3, 0, 0)
This course focuses on the main challenges faced by professional accountants in international business, that includes the financial reporting standards, foreign currency, budgeting, management control, and the analysis of the profit plan. Prerequisites: Senior standing and ACCT 215.

Business Courses

BUSS 100  Orientation Workshop 0(3, 0, 0)
The main objectives of this orientation are to give students general insight into the fields of business and management, to introduce recent regional developments and career possibilities, and to familiarize students with the requirements of the business study program. The primary aims of this course are to help students plan out their study programs for the business diploma or for a specific track within the business bachelor’s degree program, and to advise students on course and degree objectives.

BUSS 110  Statistics and Data Analysis 3(3, 0, 0)
This course covers basic statistical concepts and introduces some advanced concepts and tools that are useful for decision-makers. Topics include descriptive statistics, probability distribution, statistical inference (hypothesis testing and analysis of variance) from small and large samples of data, correlation and regression, forecasting and time series and statistical quality controls. An emphasis will be given to the understanding, applicability of statistical analysis and interpretation of the output of analyses using Excel spreadsheet tools and small mini real-life cases. Prerequisites: MATH 203.

BUSS 200  Business Communication Skills 2(2, 0, 0)
This course is designed to introduce students to the various communication skills needed in a typical work environment. Mastering these skills plays a profound role in shaping and advancing professional careers in all types of industries and work scopes. Prerequisite: BUSS 100.

BUSS 210  Business Law 3(3, 0, 0)
The main objective of the course is to help business students understand Saudi and Gulf legal environment and the legal aspect of common business activities and the formation and functioning of commercial companies along with the related ethical principles. Topics covered include laws pertaining to business people and employment, labor laws, business associations, the business firm, breach of contract, commercial papers and letters of credit. Prerequisite: MNGT 110.

BUSS 300  Strategic Career Planning 1(1, 0, 0)
This course is designed to build awareness of changing career patterns and major personal and professional influences that impact future careers. The course covers issues such as preparation for joining the labor market, basic career guidance, understanding career stages, and practicing self-assessment. Prerequisite: Business third year standing.

BUSS 330  Managerial Economics 3(3, 0, 0)
The main objective of this course is to equip students with the necessary economic theory and techniques and the ability to apply them in order to inform and enhance managerial decision making. Topics covered include: optimization techniques, demand theory and estimation, forecasting and measurement, theory of production and estimation, cost theory and estimation, pricing and output determination under different market structures, game theory, and pricing in practice. Prerequisites: Business third year standing and ECON 211, BUSS 110.
Prerequisites: Senior standing and DCSN 200.

This course addresses advanced models from functional areas of management, including finance, marketing, operations, and human resources, through case studies and use of applications software.

DCSN 305 Operations Management 3(3, 0, 0)
This course offers an overview of the issues involved in how operations managers make strategic decisions to operate a production or service system in order to give the firm a sustainable competitive advantage in a global marketplace. Specific topics covered include operations strategy framework; project management; product design and process management; total quality management; capacity planning; supply chain design; and control of operations. Prerequisites: Business third year standing and DCSN 200.

DCSN 415 Advanced Managerial Decision Making Models 3(3, 0, 0)
This course addresses advanced models from functional areas of management, including finance, marketing, operations, and human resources, through case studies and use of applications software. Prerequisites: Senior standing and DCSN 200.

Economics Courses

Econ 211 Principles of Microeconomics 3(3, 0, 0)
This course introduces the tools that determine and analyze the major decisions a financial manager has to make, including identification of the firm’s goals, time value of money, use of discount cash flow models, capital budgeting under certainty, capital structure as it relates to cost of capital, dividend policy, and ethics in finance. Prerequisites: ACCT 110.

Econ 212 Principles of Macroeconomics 3(3, 0, 0)
This course covers analysis of existing financial systems, money and capital markets, banks and non-bank financial intermediaries, term structure of interest rates, and securities markets including the stock and bond exchanges. It introduces the role of risk management in the financial institutions industry. Both quantitative and qualitative measures of risks are emphasized. Prerequisites: FINA 110.

Econ 213 Principles of International Economics 3(3, 0, 0)
This course introduces financial institutions, transactions and instruments that comply with Islamic principles. The course focuses on Shariah compliant transactions and instruments such as financial partnerships and profit sharing, asset-backed equity and debt, and Shariah compliant insurance. Further topics include the development of new instruments and practices to offer a broader range of Islamic financial solutions, practical management uses and implications of Islamic finance. Prerequisites: Business third year standing and FINA 110, MNGT 215, BUSS 400.

Entrepreneurship Courses

ENTM 420 Entrepreneurship and Small Business Management 3(3, 0, 0)
This course covers the management, organization, and operational issues of small business enterprises. This course emphasizes the identification and resolution of managerial problems from the perspective of small business focusing mainly on marketing, finance and HR areas. Prerequisites: Senior standing and ACCT 110, FINA 110, MNGT 215, BUSS 400.
### Management Courses

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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MNGT 110</td>
<td>Principles of Management</td>
<td>3(3, 0, 0)</td>
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<tr>
<td>MNGT 215</td>
<td>Organizational Behavior</td>
<td>3(3, 0, 0)</td>
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<tr>
<td>MNGT 418</td>
<td>Business Ethics</td>
<td>3(3, 0, 0)</td>
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<td>MNGT 420</td>
<td>Human Resource Management</td>
<td>3(3, 0, 0)</td>
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<td>MNGT 425</td>
<td>Financial Planning and Control</td>
<td>3(3, 0, 0)</td>
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<tr>
<td>MNGT 430</td>
<td>International Financial Management</td>
<td>3(3, 0, 0)</td>
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<td>MNGT 440</td>
<td>Total Quality Management</td>
<td>3(3, 0, 0)</td>
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<td>MNGT 450</td>
<td>Case Studies/Special Topics</td>
<td>3(3, 0, 0)</td>
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<td>MNGT 460</td>
<td>Change Management</td>
<td>3(3, 0, 0)</td>
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### Management Information Systems Courses

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<tr>
<td>INFO 200</td>
<td>Management Information System</td>
<td>3(3, 0, 0)</td>
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<tr>
<td>INFO 400</td>
<td>E-Commerce (EC) Strategies and Applications</td>
<td>3(3, 0, 0)</td>
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Marketing Courses

MKTG 210  Principles of Marketing  3(3, 0, 0)
This course presents an overview of marketing activities including marketing inputs in strategic planning, global marketing, marketing research, analysis of buyer behavior, market segmentation and positioning, and development of the marketing mix elements. Prerequisite: MNGT 110.

MKTG 320  Competitive Marketing Strategies  3(3, 0, 0)
This course provides the insight and skills necessary to formulate and implement sound marketing strategies. The process of strategy formulation is divided into three stages: strategic analysis, strategic decision-making, and implementation of strategies. Specific topics include strategic planning, consumer decision-making, life cycle segmentation, product positioning, market response, competitive behavior, new product development, product line management, and the marketing plan. Prerequisites: Senior standing and MKTG 210.

MKTG 420  Marketing Research  3(3, 0, 0)
A course that provides thorough coverage of various marketing research tools along with an applied orientation, including a systematic analysis of the steps comprising the marketing research process, starting with research problem definition and terminating with data collection, analysis, and presentation. Prerequisites: Senior standing and MKTG 210, BUSS 110.

MKTG 430  Professional Selling and Sales Management  3(3, 0, 0)
This course examines sales management functions and strategies, developing the selling function, sales goals and structure, building a sales program, and leading and motivating the sales force. This course also examines the opportunities and problems faced by marketers in contemporary retail formats. The principle issues involved in retailing are explored, including store location and layout, merchandise planning, buying and selling, category management, and coordination of store activities. Overall the course allows students to develop appropriate skills and knowledge for effective and efficient decision making in the contemporary retail environment. Prerequisites: MKTG 420.

MKTG 435  Public Relations  3(3, 0, 0)
This course focuses on the communication between an individual or organization and the public to promote stakeholder acceptance and approval. Students explore traditional and emerging components of the public relations process through mass media, as well as the needs of different types of businesses, such as corporations, non-profit organizations, and government agencies. Prerequisites: Senior standing and MKTG 210.

MKTG 440  Consumer Behavior  3(3, 0, 0)
This course introduces behavioral science perspective to analyze and predict consumer behavior by focusing on the decision-making processes followed by consumers in different situations. Prerequisites: Senior standing and MKTG 210.

MKTG 450  Logistics Marketing Management  3(3, 0, 0)
This course examines the organizational, management and technology issues related to the sales and marketing function. It covers the business approaches that support sales and marketing plans as well as information and knowledge management considerations. It also explores the knowledge linkages between the sales and marketing function and the supply chain functions. Prerequisites: Senior standing and MKTG 210.

The Executive MBA Program
(Pending Final MOHE Approval)

Background
The Executive MBA Program has been designed to deliver excellence in business education to middle and upper level managers in the private and public sectors.

The rigorous program will enable participants to acquire the conceptual knowledge and improved decision-making skills to improve their on-the-job performance in an increasingly complex business environment.

During the course of study, participants are guided through case analyses and simulations to ensure a quick transfer of skills and knowledge from the seminar room to the workplace with a special attention to the present and future needs of Saudi and foreign firms across the Kingdom. As a result, participants will quickly realize personal and professional benefits and their contributions will be recognized through greater responsibilities, promotions and self satisfaction.

Program Objectives
FBSU’s EMBA program will strive to:

- Enhance the general managerial capabilities of participants by building upon the core functions and disciplines of business administration
- Develop leaders and entrepreneurs with a clear strategic vision, strong critical analytical skills, a problem-solving orientation and a broad sensitivity to global issues
- Strengthen the leadership, creative and teamwork skills that would sharpen the participants’ competitive edge, and add value to their organizations.

Program Structure
The program is composed of a total of 42 credits divided over 8 semesters. This excludes the pre-requisite foundation module that covers Math and Computer skills, and which is given at the beginning of studies. Lectures are scheduled on weekends twice per month. The degree requirements can be met in 21 months of study.