

MASTER OF ACCOUNTING PROGRAMME
STUDENT HANDBOOK

This handbook is designed to help answer any questions you may have regarding the Master of Accounting program, graduate services, and graduate student procedures. This handbook is a collection of information about the University's policies, requirements, and resources that helps to answer quick questions, provides referrals, and offers an overview of the program. We hope you find this handbook a useful resource as you move through your Master Degree program in Accounting.

Student Handbook summarizes the regulations that apply to all Master students and outlines common procedures that are important for them. We hope you will find this handbook a useful guide as it explains your privileges and responsibilities as Master student and identifies services to which you have access.

As a master student, you are expected to adhere to the highest principles of academic integrity and ethics in the pursuit of learning. During the course of your degree studies, you may find yourself confronted with difficult or confusing situations in the area of academic integrity. In such situations, we urge you to seek the advice of faculty and the program staff.

We encourage you to contact any member of the program staff whenever you think we can be of assistance. We hope that you find your experience to be intellectually challenging and personally rewarding.

Faculty of Business Studies

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ABOUT THE ARAB OPEN UNIVERSITY- AOU

A Brief History

In 1996, The Chairman of the Arab Gulf Programme for the United Nations Development Organizations (AGFUND), HRH Prince Talal bin Abdelaziz Abel Aziz, took concrete steps towards establishing the Arab Open University as a Pan-Arab project. Soon afterwards, a Working Group was established under the Chairmanship of HRH Prince Talal to create a development plan. To this end, a leading international consulting firm (Arthur Andersen) was contracted to conduct a comprehensive feasibility study.

Subsequently the concept of an Arab Open University (AOU) was formally presented to a UNESCO regional conference held in Beirut in March 1998 and to a UNESCO international conference in Paris, October 1998. Five Arab States, namely Bahrain, Egypt, Jordan, Kuwait and Lebanon offered to host the AOU Headquarters. The decision was then made in December 2000, for the AOU Headquarters and a Branch to be located in Kuwait. Almost simultaneously, five other Branches were opened in Bahrain, Egypt, Jordan, Lebanon and Saudi Arabia. A seventh Branch, which started operating in September 2007, was opened in the Sultanate of Oman. Eighth branch was opened in Sudan as part of its long-term plans, AOU has taken steps to open two additional branches in Palestine and Yemen, in collaboration with the local authorities. Palestine branch is expected to open on the beginning of 2017-2018 academic year. The AOU Board of Trustees is also contemplating opening new branches in other Arab countries.

Actual teaching at AOU started in October 2002 in six branches: Bahrain, Egypt, Jordan, Kuwait, Lebanon and Saudi Arabia, and the University graduated its first cohort of 536 students on March 5th, 2007.

Mission Statement

AOU distinguishes itself as a higher education institution which adopts the open education system of learning. The University is mandated to serve the local and regional communities by offering market-driven programmes of study and research at a pan-Arab level. The University, which is student-centred, raises the slogan of education for all and seeks to disseminate knowledge through carefully-chosen undergraduate and graduate programmes executed by highly-qualified academics and supported by state-of-the-art technology.

University Vision

As a gateway to future opportunities, AOU is looking ahead to extending its services by reaching to as many Arab countries as possible to realize the vision of HRH Prince Talal bin Abdelaziz in launching a sustainable educational project. In so far as AOU seeks to offer opportunities to those who cannot, for one reason or another, join either public universities or private universities, it

is keen to offer quality programmes which answer the real needs of the Arab World based on actual market needs in the education, health, engineering, business, and other key sectors. Consistent with its mission and driven by the notion of education for life, AOU presents itself as a platform for continuing education where distance education is implemented through on-line interactive learning.

Goals and Objectives

AOU adopts a set of objectives congruent with its mission. These include the following:

- Offering opportunities of quality higher education to a large and diverse population of students.
- Developing a centre of excellence for open and distance education
- Providing a forum for continuing education across the region to meet the needs of individuals and local communities.
- Providing opportunities for professional training according to market demands.
- Providing special opportunities in higher education to disadvantaged groups of potential students (e.g. females and those residing in remote areas).
- Participating, as a contributing partner, in promoting research and scholarly activities in areas of special concern to the Arab society.
- Promoting humanistic and Islamic values and ethics.

Why Study at AOU?

AOU is a unique university by virtue of the programmes it offers, the support it accords to its students, the education system it has developed, and its partnership with UK Open University (UKOU). It offers:

- A perfect blend of all forms of learning: through distance, E-learning and traditional classroom lectures / tutorials.
- High quality academic programmes which are carefully selected and designed to meet the Arab learners' needs and interests as well as the needs of the local and international market
- Courses designed to accommodate working students and those commuting from remote areas through availing teaching materials that are conducive to self-learning
- High quality interactive educational materials
- The language of instruction at AOU is English, for OU-based programmes which improves the students' proficiency in the English language and ensures better job opportunities upon graduation.

MASTER OF ACCOUNTING

AOU Master of Accounting Programme is a demanding and broad-based degree:

- The programme provides opportunities for entry into, or progression in, careers in accounting as well as a platform for study at doctoral level.
- Acquire skills in different accounting fields for the effective implementation of policy within financial and management accounting context.
- Develop analytical and problem solving skills for decision making in accounting issues and problems.
- Bridge the gap between theory and practice using more professional oriented texts and examinations.
- Increasing range of work opportunities (e. g. in public accounting, business and industry (corporate accounting), government, not-for-profit, and education).
- Enhance oral and written communication, presentation, and critical thinking.

Mission:

The mission of the Master of Accounting programme at AOU is to provide opportunities that enable students to develop the comprehensive advanced knowledge and skills necessary to achieve their professional goals and to improve the productivity of their organizations.

Objectives

The Master in Accounting programme offers an advanced qualification useful to candidates wishing to pursue Academic and/or professional careers in Accounting. This programme is designed to provide students with the fundamental concepts underlying the practice of Accounting with a view in order to develop students' understanding of the central issues, with an emphasis on the role of accounting systems in the measurement and assessment of organizational performance. The programme reflects the general educational aims of the Faculty of Business Studies, according to which all programmes of study enable students to become competent and reflective practitioners in their chosen field, promote critical and evaluative thinking, and develop an understanding of the contemporary business environment.

ESSENTIAL INFORMATION

Language of Instruction: English

Admission Requirements:

All applicants must satisfy the AOU graduate admission requirements which include:

- A bachelor's degree from an accredited institution Or an equivalent degree as evaluated by the Ministry of Higher Education in the concerned branch country.
- Graduate testing (GMAT OR GRE) are typically waived, but may be required based upon an applicant's undergraduate GPA.
- A score of 500 or higher on the TOEFL or 6.0 on the IELTS. The TOEFL requirement is waived for students who have completed their bachelor's degree at an accredited English-speaking university.

Admission requires the following documents:

- Application Form
- Official transcripts

Programme Structure

Students will need to complete at least 33 credit hours to be eligible for this qualification.

Programme Structure

Study Plan

A. Comprehensive Track		B. Thesis Track	
Course Type	Credit Hours	Course Type	Credit Hours
Mandatory Courses	24	Mandatory Courses	18
Elective Courses	9	Elective Courses	6
Comprehensive	0	Thesis	9
Total	33	Total	33

A. Master Program in Accounting: Comprehensive Track

1. Mandatory requirements (24 Credit Hours): Students should successfully take the courses listed as follows; and successfully take the comprehensive after they finish all other requirements

Serial No.	Course Number	Course Title	Credit Hours	Prerequisite
1	ACC610	Advanced Management Accounting	3	-
2	ACC620	Advanced Cost Accounting	3	-
3	ACC630	Advanced Financial Accounting and Reporting	3	-
4	ACC640	Advanced Topics in Accounting	3	-
5	ACC650	International Accounting Standards / IFRS	3	-
6	ACC660	Auditing and Attestation	3	-
7	ACT670	Advanced Financial and Risk Management	3	-
8	ACC680	Internal control and Professional Ethics	3	-
9	ACC690	Comprehensive Exam	0	33 Credit Hours

Study Plan

Total	24	
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2. Elective requirements (9 Credit Hours): Students should successfully take three courses to be chosen from the table below

Serial No.	Course Number	Course Title	Credit Hours	Prerequisite
1	ACC635	Financial and Accounting Analysis	3	-
2	ACC645	Research Methodologies in accounting	3	-
3	ACC655	Accounting Information Systems	3	-
4	ACC665	Business Environment and Concepts	3	-
5	ACC675	Tax, Business Law and Regulation	3	-
Total			9	

B. Master Program in Accounting – Thesis Track

1. Mandatory requirements (18 Credit Hours): Students should successfully take the courses listed as follows:

Serial No.	Course Number	Course Title	Credit Hours	Prerequisite
1	ACC610	Advanced Management Accounting	3	-
2	ACC620	Advanced Cost Accounting	3	-
3	ACC630	Advanced Financial Accounting and Reporting	3	-
4	ACC650	International Accounting Standards / IFRS	3	-
5	ACC645	Research Methodologies in accounting	3	-

Study Plan

6	ACC660	Auditing and Attestation	3	-
Total			18	

2. Elective requirements (6 Credit Hours): Students should successfully take two courses to be chosen from the table below

Serial No.	Course Number	Course Title	Credit Hours	Prerequisite
1	ACC635	Financial and Accounting Analysis	3	-
2	ACC640	Advanced Topics in Accounting	3	-
3	ACC655	Accounting Information Systems	3	-
4	ACC665	Business Environment and Concepts	3	-
5	ACT670	Advanced Financial and Risk Management	3	-
6	ACC675	Tax, Business Law and Regulation	3	-
7	ACC680	Internal control and Professional Ethics	3	-
Total			6	

3. Research Project (9 Credit Hours)

Mode of Study:

Courses will be delivered by a blended learning system which combines both on line and face-to-face class room meetings, which means that students study on a part time basis from home in addition to, weekly meetings. This satisfies local accreditation requirements (a minimum of 25% face to face meetings). The students will have a tutor who will help them with the course material and mark and comment on their written work, and whom they can ask for advice and guidance. Students will contact their tutor by telephone, correspondence, email and online forums. Tutorials are held in various branches and study centers weekly or every other week depending on the course and student needs. The backbone of each course is specially written course material with other learning materials such as, DVDs, CD-ROMs, and supporting materials provided through the AOU Learning Management System (LMS).

The Learning Methodology

AOU Faculty of Business Studies provides a rich educational environment to its students. The prime responsibility for learning rests with the students. As part of the collective learning experience, students are responsible not only for their own development, but also for the personal and professional growth of their peers. The Programme is designed to enhance the ability to analyse a business situation, make appropriate decision and, communicate it. This is facilitated through the following:

1- Individual Preparation

Individual preparation is the first step in the learning process and includes extensive study from textbooks and other assigned reading materials. This crucial step is the key responsibility of the students. Each student is expected to have read thoroughly before coming to the discussion group or the class.

2- Discussion Groups

. Discussion groups provide an important peer based support mechanism to students, especially in first year. It helps the students to develop intellectual and emotional support systems. Through sharing of diverse views and insights, the overall understanding is enhanced, validity of arguments is determined, and new dimensions are added. Discussion groups, however, should not be used as a substitute for individual preparation. Participation requirements in discussion groups for various subjects are identified in the weekly schedule sheets as either mandatory or optional. For mandatory discussion groups, students must ensure punctuality, attendance and active participation. For optional discussion groups, students are strongly encouraged to use the time for group discussions.

3- Class Session

The individual and discussion group preparation of a case culminates in a collective classroom discussion under the guidance of a tutor. Contribution to classroom

discussion is extremely important and constitutes a significant portion of the course grade. Lectures, videos, and computer exercises complement the classroom exercise.

Student Support System

- A comprehensive student Learning Management System (LMS) has been designed. Faculty and staff are committed to helping students with their problems. All faculty members have regular office hours to meet students. If students wish to meet faculty outside of office hours, they need to make an appointment. The staff members can also be contacted through email.
- Video Conferencing technologies provide a basis for remote collaboration with academia.
- University Library Services provides electronic library services to the Arab Open University (AOU). This covers the provision of a range of information e-resources, help sheets, guides and tutorial documents. AOU currently subscribes to the following EBSCO databases:
 - Academic Search Premier
 - Business Source Complete
 - Computers and Applied Science Complete
 - Education Research Complete
 - Literary Reference Center
 - English Language Learning
 - Research Starter – Business
 - Research Starter - Education
 - ERIC
 - LISTA
- computing facilities are designed to be used in connection with legitimate, university-related purposes. Access to computing labs is allowed to registered students in all branches. IT strives to maintain a quiet, work friendly environment in its computing labs in order that lab users can use their time productively and with minimal distractions.

Study Calendar and Study Load

- The beginning of the academic year, semesters, and the period of exams shall be specified according to the academic calendar approved by the University Council.
- The minimum study load for a student shall be 6 credit hours, and the maximum shall be 9 credit hours.
- The maximum period of study shall be (8) semesters.

Student Evaluation & Feedback

Since the emphasis of the Programme is on self-development, students are expected to continuously monitor their own performance. The faculty also provides regular feedback

to the students through formal and informal channels. Grades are communicated to students subject to clearance of dues at the end of each term. These grades may also be communicated to the guardians or sponsors of the students.

The faculty, using a combination of the following instruments, formally evaluates students:

- Class Participation
- Two exams during the semester and a final exam
- Individual/Group Projects and Presentations

At the beginning of each course, the tutor identifies the instruments that will be used to assess the students' performance and also the weights assigned to different grading components. Class Participation is assigned a significant weight in all courses.

To pass the module, or to achieve a particular grade of pass, student must achieve the minimum score on written exams and participation. As The minimum passing grade in a module is (C+). **60%** of the module grade is allocated to the two exams and the participation assessment, **40%** of that grade is allocated to the final exam.

A warning shall be issued to a student whose cumulative average is less 2.5 points (C+) at the end of any semester.

A student shall be dismissed from the University if he receives two warnings in two consecutive semesters.

To achieve a programme award Student will need to successfully complete all the compulsory modules and appropriate optional modules as indicated in the programme description.

In general, Markers will be expecting students to write clearly, using correct spelling and grammar. They will be looking for evidence that students have:

- Reflected critically on issues raised in the course
- Considered and appreciated a range of points of view, including those in the course, and their own views.
- Stated their argument clearly, with supporting evidence and proper referencing of sources.

The final mark of each course shall be calculated, and be entered in letters and their equivalent points as follows:

<u>Grade</u>	<u>Points</u>
A	4.0
B+	3.5
B	3.0
C+	2.5
C	2.0

F	< 2
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Registered students who do not fulfill the assessment requirements stated in the study plan of the course shall receive the grade (Incomplete/ I), provided that they re-sit for the exam in the second week of the next semester.

The cumulative average shall be calculated in points with the equivalent rating given as follows:

Average in points	Rating
3.67- 4.00	Excellent
3.00 - 3.66	Very good
2-2.99	Good
Less than 2	Poor

The Coursework Option:

If the coursework option is selected, students are required to take the comprehensive exam.

- The exam shall be of a comprehensive nature and seeks to assess the student's ability to synthesize the different basic and developed concepts he/she had acquired from the different courses in a manner that reflects the application of acquired knowledge in resolving scientific and applied problems.
- According to specific guidelines issued by the University Council, the Faculty of Business undertakes the task of forming a three-member comprehensive exam committee, in minimum, from faculty members in the programme. The said committee shall prepare the comprehensive exam, set the exam date and turn in the results.
- The student shall sit for the comprehensive exam after completing all the requirements successfully, provided that his/her cumulative average is not less than (2.5) points.
- Should the student fail the comprehensive exam, he/she may have only one more re-sit session to be held in the next immediate scheduled date according to the University calendar, provided that the new date falls within the maximum period allowed for obtaining the Master's degree. If the student fails the exam, he/she will be dismissed from the programme, the student's result in the comprehensive exam shall be entered in his/her transcript of record as either (Pass) or (Fail).

The Thesis Option:

If the thesis option is selected, the following rules will apply:

- To be eligible to writing a thesis, a student shall file an application in the Faculty of Business after completing 75% of the credit hours of the required courses successfully, provided that his/her cumulative average in these courses is not less than (2.5) points.
- The Faculty Council shall make a recommendation to appointing the advisors and approving the title of the thesis and its proposal.
- The advisor should hold the rank of Full Professor or Associate Professor. In special cases approved by the Faculty, he/she might be an Assistant Professor.
- A thesis examination committee can only be formed after the student had fulfilled all other programme requirements with minimum cumulative average of (2.5) points.
- After the thesis is completed, a committee shall be formed of:
 - Student's Advisor (Chair)
 - A faculty member from the Faculty (Member)
 - An external examiner (from outside the University) (Member)
- The result of the thesis defense should be one of the following categories:
 - 1) **Pass:** thesis approved
 - 2) **Fail:** thesis rejected
 - 3) **Changes:** The student should make the required changes within (4) four months from the date of the defense, and the student is considered passing if the committee approves the thesis after the changes.
- If the result of the thesis defense is "Fail", a student shall be given a last chance to re-submit the thesis, but if he fails again he shall be dismissed from the programme.

Master of Accounting Courses/ Modules

The following is a brief description of mandatory and elective modules within the MSc in accounting programme.

Mandatory Courses

ACC610 Advanced Management Accounting- 3 credit hours

This course aims to develop students' understanding, both theoretically and practically of different managerial accounting topics. The course covers the following topics in particular; Strategic planning process; budgeting concepts; annual profit plans and supporting schedules; types of budgets, including activity-based budgeting, project budgeting, flexible budgeting; top level planning and analysis; and forecasting, including quantitative methods such as regression and learning curve analysis. Relevant data

concepts; cost-volume-profit analysis; marginal analysis; make vs. buy decisions; income tax implications for operational decision analysis; pricing methodologies including market comparable, cost-based and value-based approaches. Cash flow estimates; discounted cash flow concepts; net present value; internal rate of return, discounted payback; payback; income tax implications for investment decisions; risk analysis; and real options.

ACC620 Advanced Cost Accounting- 3 credit hours

This course is designed to introduce students to the main concepts of cost. The course covers cost concepts, flows and terminology; alternative cost objectives; cost measurement concepts; cost accumulation systems including job order costing, process costing, and activity-based costing; overhead cost allocation; supply chain management and business process performance topics such as lean manufacturing, ERP, theory of constraints, value chain analysis, ABM, continuous improvement and efficient accounting processes. Factors to be analyzed for control and performance evaluation including revenues, costs, profits, and investment in assets; variance analysis based on flexible budgets and standard costs; responsibility accounting for revenue, cost, contribution and profit centers; key performance indicators; and balanced scorecard.

ACC630 Advanced Financial Accounting and Reporting- 3 credit hours

This course requires that student have a strong knowledge of financial accounting, including concepts and standards for financial statements, typical items in financial statements. Students should also be able to demonstrate the skills needed to apply the financial reporting knowledge required of professional accountant.

ACC640 Advanced Topics in Accounting- 3 credit hours

This course aims to teach students the underlying knowledge and skills of specific types of transactions and events, accounting and reporting for governmental entities, and accounting and reporting for nongovernmental and not-for-profit organizations.

ACC650 International Accounting Standards/ IFRS- 3 credit hours

The primary purpose of the course is to develop knowledge of International Financial Reporting Standards including the standards' history, new standard adoption, the recording of financial transactions, and financial statement presentation, the US GAAP vs. IFRS convergence process. Also, this course aims: to overview the IASB due process and conceptual framework; To discuss IFRS as they apply to accounting for assets, liabilities and equity; To provide an overview of what must be disclosed in the financial statements.

ACC660 Auditing and Attestation- 3 credit hours

This course aims to cover the entire auditing process, including auditing procedures, generally accepted auditing standards, standards related to attest engagements and the Code of Professional Conduct.

ACC670 Advanced Financial and Risk Management- 3 credit hours

This course aims to develop students' understanding specific topics of finance and risk management. The course will concentrate on types of risk; including credit, foreign exchange, interest rate, market, and political risk; capital instruments for long-term financing; initial and secondary public offerings; dividend policy; cost of capital; working capital management; raising capital; managing and financing working capital; mergers and acquisitions; and international finance. Also, the course covers types of risk including business, hazard, financial, operational, strategic, legal compliance and political risk; risk mitigation; risk management; risk analysis; and ERM.

ACC680 Internal Control and Professional Ethics- 3 credit hours

This course aims at exposing students to the knowledge of main topics of Internal control and Professional Ethics. It covers corporate governance; internal control risk; internal control environment, procedures, and standards; responsibility and authority for internal auditing; types of audits; assessing the adequacy of the accounting information system controls; and business continuity planning. Also, the course covers ethical considerations for management accounting professionals and for the organization.

ACC690 Comprehensive Exam- 0 credit hours

Elective Courses

ACC635 Financial and Accounting Analysis- 3 credit hours

This course aims to teach students the underlying knowledge and skills of financial analysis. The course contains the following topics: Calculation and interpretation of financial ratios; evaluate performance utilizing multiple ratios; market value vs. book value; profitability analysis; analytical issues including impact of foreign operations, effects of changing prices and inflation, off- balance sheet financing, and earnings quality.

ACC645 Research Methodologies in Accounting- 3 credit hours

This course is designed to introduce students to the methods and methodologies of research in accounting. The various research methods and methodologies are explored and examined. The course will concentrate on quantitative and qualitative methods and will utilize several case studies to illustrate the suitability of these methods and methodologies. The epistemological and ontological underpinnings of these methodologies will be discussed and explained. It is expected that this course will provide students with the requisite skills and means to choose and implement the appropriate research designs and carry out their research in accounting

ACC655 Accounting Information Systems- 3 credit hours

This course aims at exposing students to the distinct information systems knowledge required by accountants. In particular, the course covers the following topics: system concepts, system tools, system development methodologies, data storage and processing, internet control systems, and transaction cycles.

ACC665 Business Environment and Concepts- 3 credit hours

This course provides understanding of business concepts and the significance of professional duties and responsibilities within the larger context of the business environment. Areas covered are corporate governance, economic concepts and analysis, financial management, information systems and communications, strategic planning and operations management.

ACC675 Tax, Business Law and Regulations- 3 credit hours

This course provides the student with required knowledge of different taxation regulations; income and sales tax. Also, other related legislations will be covered in this course; business law, commerce, corporations, banks, securities, insurance and other regulations.

Marking Scale

The final mark of each course shall be calculated, and be entered in letters and their equivalent points as follows:

Generic Assessment Criteria

Indicative Grade	% Marks	Characteristics	
A	90 and above	<p>High standard of critical analysis using appropriate conceptual frameworks</p> <p>Excellent understanding and exposition of relevant issues</p> <p>Clearly structured and logically developed arguments</p> <p>Good awareness of nuances and complexities</p> <p>Substantial evidence of well-executed independent research</p>	<p>Outstanding</p> <p>Student meets all requirements of LOs. The student demonstrates an excellent grasp of the subject knowledge including critical thinking and consistently adheres to the conventions of writing. The student demonstrates outstanding ability in use of relevant ideas / facts / theories / concepts / models / perspectives with consistency and precision of breadth and depth. The student work is strikingly insightful with evidence of originality and</p>

		<p>Very good evaluation and synthesis of source material</p> <p>Very good use of relevant data and examples, all properly referenced</p>	<p>integration of information from sources with sound judgment and professional standards of writing with further scope for research.</p>
B+	86-89	<p>Very good standard of critical analysis using appropriate conceptual frameworks</p> <p>Clear awareness and exposition of relevant issues</p> <p>Clearly structured and logically developed argument</p> <p>Awareness of concepts and complexities</p> <p>Evidence of independent research</p> <p>Good evaluation and synthesis of source material</p> <p>Good use of relevant data and examples, all properly referenced</p>	<p>Very Good</p> <p>Student meets all requirements of LOs. The student demonstrates a very good grasp of the subject knowledge and consistently adheres to the conventions of writing. The student demonstrates high ability in use of relevant ideas / facts / theories / concepts / models / perspectives with consistency and precision of breadth and depth. The students work is insightful with evidence of originality to a great extent and integration of information from sources with sound judgment and professional standards of writing.</p>

B	75-85	<p>Uses appropriate conceptual frameworks</p> <p>Attempts analysis but includes some errors and/or omissions</p> <p>Shows awareness of issues but no more than to be expected from attendance at classes</p> <p>Arguments reasonably clear but underdeveloped</p> <p>Insufficient evaluation of source material</p> <p>Some good use of relevant data and examples, but incompletely referenced</p> <p>Insufficient evidence of independent research</p>		
C+ Probation	70-74	<p>Adequate understanding of appropriate conceptual frameworks</p> <p>Answer to descriptive and/or any attempt at analysis is superficial, containing errors and/or omissions</p> <p>Shows limited awareness of issues but also some confusion</p> <p>Arguments not particularly clear</p> <p>Limited evidence of independent research and reliance on a superficial repeat of class notes</p> <p>Relatively superficial use of</p>	<p>Good</p> <p>Student almost all requirements of LOs. The student demonstrates an sound grasp of the subject knowledge and adheres to the conventions of writing. The student demonstrates ability in use of relevant ideas / facts / theories / concepts / models / perspectives with consistency and precision of breadth and depth. The student work is has fair evidence of originality and integration of information from sources with judgment and appropriate standards of writing.</p>	

		relevant data, sources and examples and poorly referenced	
C	65-69	Shows acquaintance with and understanding of key concepts and issues from a range of sources; ideas synthesized and related to the topic. Ideas organized and grouped into a coherent argument; use of examples / detail / quotations / references / experience to support argument; some critical analysis of ideas/evidence; limited appraisal of implications.	
D	60-64	Shows general understanding of key concepts and issues. Ideas organized and grouped into a coherent argument; use of examples / experience to support argument; limited appraisal of implications.	Satisfactory Student fairly meets requirements of LOs. The student demonstrates fair level of knowledge but with weak competency in presenting the argument. Adheres to broad standards of writing and lacks in presentation of knowledge in depth and breadth.
F	Below 60	Unsatisfactory Student fails to meet the LOs. The student demonstrates patchy overall knowledge of the subject. Lacks skills in presenting argument, contains inaccuracies with very little evidence of independent thought.	

This marking scheme has been developed in accordance with the QAA Standards Benchmark.

Higher Education National Framework, and AOU assessment bylaws and policies.

<u>Grade</u>	<u>Points</u>
A	4.0
B+	3.5
B	3.0
C+	2.5
C	2.0
D	1.5
F	0.0

The cumulative average shall be calculated in points with the equivalent ratings given as follows:

Average in points	Rating
3.67 - 4.00	Excellent
3.00 - 3.66	Very good
2.50 - 2.99	Good
Less than 2.50	Poor

Inability to Take Final Examination

The following cases shall be observed when the student is unable to take the final examination at the fixed time and place.

- In case of sickness or emergency, the final examination can be given at the same time scheduled for the original examination but in another location, such as a hospital, if the student's situation permits.
- A student who cannot take the final examination or submit a report/project which is considered a main component of the assessment, must submit a medical report to the course tutor who will forward it to the competent authority.
- The case must be submitted within one week of the date of the final examination.
- If the Branch Examination Committee accepts the case, the student is awarded I (Incomplete) and the student may take the examination with all other students studying the course at the end of the next semester.
- If the Branch Examination Committee rejects the excuse, the student is awarded a zero in this examination.
- A student who fails the final examination of any course can take the examination again in a subsequent semester in which the examination for the same course is held.

Make-up Examination Policy

Absence from examinations is permissible only **in extreme situations** beyond the control of the student. Serious illness of the student or death in the immediate family is regarded as a legitimate reason for scheduling a make-up exam. Even in an emergency situation, the student or someone on his behalf must inform the Programme Coordinator or the relevant instructor before the exam is held. Students must petition to the department of accounting for make-up examinations. Acceptability of the petition and the terms and conditions of the make-up examination will be at the discretion of the Faculty Council.

Student Appeals

- Students may appeal their final grade to the Branch Examination Committee within ten days from announcement of course results.
- The Branch Examination Committee ensures that the compilation of marks has been done properly. It also ensures that all answer scripts have been marked and verified and notifies the student of the findings within one week.
- Students may then appeal the Branch Examination Committee decision to the Faculty Examination Committee within one week after notification by the Branch Examination Committee. Reasons for appeal together with the supporting documents must be provided. The appeal is then forwarded for review by the Faculty Examination Committee.

- Students who wish to pursue their appeal beyond this point should do so within one week from the date of notification of the Faculty Examination Committee findings. In such cases, the Committee looks into the appeal once again and this time its decision is considered final and irrevocable. The student shall be notified of the decision through the Branch within one week of taking the decision.
- In all cases, if a grade as a result of an appeal is modified, then all Examination Committees must be informed.

Cheating and Plagiarism

Any student caught cheating or found to have committed an act of plagiarism shall be referred to the competent Branch Disciplinary Committee, which shall take its decisions as per rules in effect at AOU. Punishment, if warranted, may include dismissal from the University. The following are considered acts of cheating and plagiarism:

- Copying printed material and submitting it as part of TMAs, or examination scripts without proper acknowledgement and documentation.
- Copying material from the Internet, including tables and pictures without proper acknowledgement.
- Copying other students' work.
- Using material prepared for the student by individuals or institutions i.e. material which is not the student's own work
- Taking unauthorised material into the examination room.

Attendance Policy

Class attendance is a critical component of the programme. Absence from classes is strongly discouraged and faculty members take note of absent students. Students who exceed the maximum number of allowed absences (40% of class meetings) receive an I, i.e. "Incomplete" grade in the module and are not allowed to take the final exam. I in a compulsory module will require repetition of that module, whereas I in an optional module will require either repeating that module or taking another optional module as a substitute.

Students with Special Needs

- Students with special needs who need particular support should present their requirements to their tutor who will discuss the matter with the appropriate authority.
- Such students requiring an extension to the examination time must submit their needs not less than three weeks before the date of the examination or the due date.

Repeat Modules

- A student may repeat any module in the study plan to raise his cumulative average to the minimum required if his/her grade in that module is less than (C+); in this case the new grade will replace the former.
- If a student repeats a module, the credits of that module shall be counted only once when calculating the student's total credits for graduation.
- If a student fails an optional module and takes another optional module to meet the requirements of his study plan, the new module shall be considered equivalent to the optional module he/she failed.

Equivalency of Modules

- The Branch council may equate courses, within programmes, which the student had completed in other recognised academic institution according to the following conditions:
 - Modules submitted for equivalency can only be considered if they have been completed within two years preceding the date of their completion.
 - Modules receiving equivalency should not exceed 12 the total credits of the programme (33 credits), and the grades earned in these modules do not count in calculating the student's semester average or his/her cumulative average.
 - A module shall not be equated if was part of a previously earned degree.

Postponement of Study

- A student may file an application to postpone his study within two weeks from the beginning of the semester, and the period of postponement should not exceed two consecutive or interrupted semesters.
- The period of postponement shall not be considered as part of the maximum period allowed for earning the Master's Degree.

Withdrawal from Programme

- If a student fails to register in one semester and he/she does not apply for postponement, he/she shall be considered withdrawn from study unless he/she presents an acceptable excuse no later than the end of that semester. Then the period of withdrawal shall be considered as part of the postponement period allowed.
- A withdrawn student may re-apply for admission, and in case he/she was re-admitted the credit hours he/she has completed successfully at the University shall be accounted for, according to the study plan of the programme.

University Web Sites and Addresses:

To facilitate the educational process and achieve comprehensive and meaningful results, the Arab Open University has established a web site (www.arabou.org) on the internet as a means of providing information on its various programmes and activities for the common good of the students and other interested parties. This web site is in English unless otherwise noted.

The Arab Open University also has comprehensive web sites set up at all branches, in English unless otherwise noted:

- 1- Bahrain: <http://www.aou.org.bh/EN/>
- 2- Egypt: <http://www.arabou-eg.edu.eg/>
- 3- Jordan: <http://www.aou.edu.jo>
- 4- Kuwait: <http://www.arabou-kw.edu.kw/>
- 5- Lebanon: <http://www.arabou-lb.edu.lb/>
- 6- Oman: <http://www.aouoman.org>
- 7- Saudi Arabia: <http://www.arabou.org.sa/en-site/>

Addresses of University Headquarters and Branches

Headquarters:

Arab Open University-Headquarters
P.O. Box 3322 Safat- Postal Code 13033
State of Kuwait
Tel: (00965) 5329013/8
Fax:(00965) 5321318
E-mail: Student-helpdesk@arabou.org
University web site (Arabic and English):
<http://www.arabou.org>

Bahrain Branch

Bahrain- Al Haram Plaza
Al Salah St.
Kingdom of Bahrain
P.O.Box 18211- Manama- Bahrain
Tel: (0097317) 407088/407077
Fax: (0097317) 400916

Egypt Branch

Cairo- Arab Council for Childhood and Development Building
Intersection of Makram Ebeid St. and Abd Al-Razeq Al-Sanhoury St. Nasr City, Cairo.
Tel: (00202) 6711870/67
Fax:(00202) 6711868

Jordan Branch

P.O.Box 1339 Amman- code 11953
Amman- Jordan

Kuwait Branch

Khaitan - Area 2- Zaid Bin Khail Street
Tel :(00965) 4767166
Fax :(00965) 4767436
P.O. Box 3322 Safat- Postal Code 13033
State of Kuwait

Lebanon Branch

Omar Bayham St.-Al Hursh Area-
20584518- Beirut
Lebanon
Tel: (00961) 1392145
Fax: (00961)1392145

Oman Branch

Qurum 16,Way No 234,Building No 3490
PO Box 1596,PC 130
Muscat
Sultanate of Oman.
Tel (00968- 24699444)
Fax(00968- 24699669)
E mail- info@ouoman.org

Saudi Arabia Branch

Al Riyadh- Al Falah District
Opposite Imam Mohamad Bin Saud University
Opposite gate no.2- southern part.
P.O. Box 84901-Riyadh-
11681- Kingdom of Saudi Arabia
Tel: (00966) 12742277
Fax: (00966) 12742696