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المملكة العربية السعودية
جامعة الملك سعود
كلية العلوم الادارية



Approaches and Methodology of Developing Accounting And Auditing in the Kingdom of Saudi Arabia

Prepared By:

Abdulaziz Rashed Al-Rashed, 6 January 1983

**The paper is in Arabic. The following is a working translation of the introductory paper in
Al-Rashed website (About Us – Al-Rashed Profile)**

Introduction:

This conference paper aims at presenting a summary for the project stages which is sponsored by the Ministry of Commerce for developing the Accountancy and Auditing profession in the Kingdom (the profession). Therefore, the object is not to prepare a scientific research or to carry-out an analytic study for the profession in the Kingdom of Saudi Arabia.

I apologize for the reader because he shall not find a fruitful material in this essay similar to what he finds in the material of other researches presented to this symposium. However, I hope that the reader finds answers to several questions regarding the stage achieved in the profession development scheme. It is hoped that these answers shall constitute a source for constructive discussion which will help to push the development in the right direction. The profession is a source of our income, pride, and national contribution in building our country as far as we can.

The subject is covered in three parts and a conclusion:

- The First Part: A summary about the profession status in the Kingdom. It is derived from our experiences during the previous period.
- The Second Part: The Profession Development Stages: It includes a brief description for the stages covered by the profession development scheme; the components of each stage and how they are organized and implemented.
- The Third Stage: The selection of the method of preparing the profession pillars, the chosen approach, and the methodology of implementation.
- Conclusion: It revealed what has been historically achieved up to the symposium date besides a reference to the role of the Accountants in the development of the profession.

1982-83 : Adopted methodology*

