



Course Specifications

Course Title:	Principles of Accounting and Financial Reporting
Course Code:	0674-101
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	6
2. Facilities Required.....	7
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input checked="" type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 1 / 1st year			
4. Pre-requisites for this course (if any): None			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description This course is designed for accounting and non-accounting student in accordance with International Financial Reporting Standards (IFRS). It is an introductory course dealing the basic principles and concepts of financial accounting, which include studying the concept of the accounting equation, steps of the accounting cycle, accrual basis and monetary basis, preparing financial statements, and measuring, displaying and disclosing the elements of financial statements.
2. Course Main Objective 1. Determines what accounting is, its importance, its relationship to other sciences, and its role in communicating information. 2. It defines the concepts, principles and assumptions of financial accounting in general. 3. Analyzes financial events using the accounting formula and explains how financial statements information is used in making decisions.

4. Implementing the steps of the accounting cycle through: analyzing financial events, registering in the journal, posting for the accounts of the professor, and preparing the trial balance.
5. Distinguish between the cash basis and the accrual basis in accounting, and the accrual basis is applied to expenses and revenues
6. Prepares the financial statements.
7. It measures the elements of assets.
8. Shows and discloses the elements of the financial statements

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Defines accounting concepts, objectives and functions in general and distinguishes between users of accounting information and their information needs. And Defines the accounting cycle.	K1
1.2	Define concept Accrual Accounting and the concept and objectives of accounts receivable and inventory count, and Plant Assets and Intangibles Assets.	K2
2	Skills :	
2.1	Record financial transactions in the Journal, and then goes daily restrictions to the Ledger. And prepare The Trial Balance.	S1
2.2	Prepare accounting adjustments (for expenses & revenues), and Analyze the Inventory count for cash and preparing bank reconciliation and accounting for Receivables as well as accounting for Plant Assets and Intangibles Assets.	S2
2.3	Demonstrate effective oral and written communication	S4
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V3

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	1.5
2	Part One: The intellectual framework of accounting <ul style="list-style-type: none"> - The role of accounting in communicating financial information - Underlying accounting concepts, assumptions and principles - Apply the accounting equation to business organizations - Evaluate business operations through the financial statements - Analyzing financial operations using the accounting equation 	6
3	Part Two: The Recording Process <ul style="list-style-type: none"> - The Double entry equation - The Accounting Cycle - Record transactions in the books - The Trial Balance 	7.5
4	Part Three: Accrual Accounting <ul style="list-style-type: none"> - accrual accounting and cash-basis accounting - Apply the revenue and expense recognition principles - Adjust the accounts - The Adjusted Trial Balance - Construct the financial statements 	9

	- Close the books	
5	Part Four: Financial Statements - Preparing Financial Statements - Comprehensive Income Statement - Financial position Statement.	3
6	Part Five: Internal Control and Cash and Accounts Receivable - Fraud and Internal Control - Petty cash fund - Inventory count for cash in bank and preparing bank reconciliation - Internal Control and Accounts Receivable	6
7	Part Six: Inventory and Cost of Goods Sold - Classification of inventory. - Determination of inventory quantities - Inventory accounting systems - Inventory cost methods (First-in, first-out and Average cost)	6
8	Part Eight: Plant Assets and Intangibles Assets - Measure and account for the cost of plant assets - Distinguish a capital expenditure from an immediate expense - Measure and record depreciation on plant assets - plant asset disposal (Straight line method) - Accounting for Intangible Assets	6
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Defines accounting concepts, objectives and functions in general and distinguishes between users of accounting information and their information needs. And Defines the accounting cycle.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	Define concept Accrual Accounting and the concept and objectives of accounts receivable and inventory count, and Plant Assets and Intangibles Assets.	• Lecture • Debates	• Assignments • Quizzes Exams
2.0	Skills		
2.1	Record financial transactions in the Journal, and then goes daily restrictions to the Ledger. And prepare The Trial Balance.	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	Prepare accounting adjustments (for expenses & revenues), and Analyze the Inventory count for cash and preparing bank reconciliation and accounting for Receivables as well as accounting	• Lecture • Debates	• Assignments • Quizzes Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
	for Plant Assets and Intangibles Assets.		
2.3	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Individual /or group project presentation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	-Debates - Individual and Small group Work	-Assignments - Class participation

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Class participation	During the Semester	5%
2	Assignments (Exercises, Case Study, Individual or group project, presentation)	During the Semester	5%
4	Quizzes (2 Q)	During the Semester	20%
5	Midterm exam	6th	30 %
6	Final exam	End of Semester	40 %

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<ul style="list-style-type: none"> Financial Accounting International Financial Reporting Standards, Walter Harrison et al., 11th edition
Essential References Materials	<ul style="list-style-type: none"> Accounting Principles, Wigan et al., 12th edition
Electronic Materials	<ul style="list-style-type: none"> Saudi commission of chartered accountants http://www.socpa.org.sa International organization of accountants http://www.ifac.org Cost magazine http://www.maaw.info/JournalofCostManagement.htm Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	<ul style="list-style-type: none"> The Association of Chartered Certified Accountants

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Fundamentals of Costs and Management Accounting
Course Code:	0674-102
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification	خطأ! الإشارة المرجعية غير معرّفة.
6. Mode of Instruction (mark all that apply)	خطأ! الإشارة المرجعية غير معرّفة.
B. Course Objectives and Learning Outcomes	خطأ! الإشارة المرجعية غير معرّفة.
1. Course Description	خطأ! الإشارة المرجعية غير معرّفة.
2. Course Main Objective.....	خطأ! الإشارة المرجعية غير معرّفة.
3. Course Learning Outcomes	خطأ! الإشارة المرجعية غير معرّفة.
C. Course Content	خطأ! الإشارة المرجعية غير معرّفة.
D. Teaching and Assessment	خطأ! الإشارة المرجعية غير معرّفة.
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	خطأ! الإشارة المرجعية غير معرّفة.
2. Assessment Tasks for Students	خطأ! الإشارة المرجعية غير معرّفة.
E. Student Academic Counseling and Support	خطأ! الإشارة المرجعية غير معرّفة.
F. Learning Resources and Facilities	خطأ! الإشارة المرجعية غير معرّفة.
1. Learning Resources	خطأ! الإشارة المرجعية غير معرّفة.
2. Facilities Required.....	خطأ! الإشارة المرجعية غير معرّفة.
G. Course Quality Evaluation	خطأ! الإشارة المرجعية غير معرّفة.
H. Specification Approval Data	خطأ! الإشارة المرجعية غير معرّفة.

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input checked="" type="checkbox"/>	Department <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 2 / 1st year			
4. Pre-requisites for this course (if any): Principles of accounting and financial reporting			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Correspondence		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This course is designed for accounting and non-accounting student. The aim of the course is to provide an introduction to the theory and practice of cost and management accounting. A cost accounting accumulates information for stock valuation and profit measurement, whereas a management accounting accumulates, classifies and reports information that will assist managers in their decision-making, planning and control activities. So, this course will cover the following topics: An introduction to cost and management accounting, an introduction to cost terms and purposes, job order costing system, allocation of support department costs, and cost-volume-profit analysis.

2. Course Main Objective

At the end of this course, students will be able to:

- 1- Define the importance of cost and management accounting and the basics of cost concepts.
- 2- Prepare cost and income statement under all costing methods.
- 3- Explain how support department cost be allocated using the direct step down, and reciprocal methods.
- 4- Use the relation Cost-Volume-Profit (CVP) Analysis for decision making.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and understanding	
1.1	Define the basic concepts in cost accounting and identify the inventory costing	K1
1.2		
1.3		
1...		
2	Skills:	
2.1	Recognize the allocation of support department costs and common costs	S1
2.2	Prepare cost and income statement	S2
2.3	Analyze the relation cost-volume-profit	S1
2.4	Demonstrate effective oral and written communication	S4
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V3
3.2		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	1.5
2	Chapter One: The Manager, Management and Accounting	6
3	Chapter Two: An Introduction to Cost Terms and Purposes	6
4	Chapter Three: Inventory Costing and Capacity Level	7.5
5	Chapter Four: Allocation of Support Department Costs and Common Costs	7.5
6	Chapter Five: Job Costing	9
	Chapter SIX: Cost-Volume-Profit Analysis	6
7	Final Discussion of Collaborative Learning Problems	1.5
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding		
1.1	Define the basic concepts in cost accounting and identify the inventory costing	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes • Exams • Assignments
1.2			
...			
2.0	Skills		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.1	Recognize the allocation of support department costs and common costs	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes • Exams • Assignments
2.2	Prepare cost and income statement	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes • Exams • Assignments
2.3	Analyze the relation cost-volume-profit	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes • Exams • Assignments
2.4	Demonstrate effective oral and written communication	<ul style="list-style-type: none"> - Individual and Small group Work -Case studies 	<ul style="list-style-type: none"> -Individual /or group project presentation -Case studies
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability and leadership while working with individuals and small groups	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Class participation -Assignments
3.2			
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation, Case studies)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			
5			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Datar, S.M. and Rajan, M.V. “Horngren’s Cost Accounting: A Managerial Emphasis”, 16th Global Edition. Person, 2017.
Essential References Materials	-Drury, Collin, Management and Cost Accounting, South-Western, 2008
Electronic Materials	<ul style="list-style-type: none"> • Saudi commission of chartered accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • Cost magazine http://www.maaw.info/JournalofCostManagement.htm • Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	<ul style="list-style-type: none"> • International cost assessment issued by cost accounting standards board (CASB). • Institute of Management Accounting (IMA) • The Association of Chartered Certified Accountants

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data Show, Smart Board, Desktop, Blackboard
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Achievement of course learning outcomes	Faculty	Template of CLOs assessment
Learning resources and facilities	Students Faculty	Course evaluation survey Course report
Student academic counseling and support	Students	Course evaluation survey
Course quality Management	Program coordinator	Course report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Intermediate Accounting 1
Course Code:	0674-201
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1. Learning Resources	7
2. Facilities Required.....	7
G. Course Quality Evaluation	7
H. Specification Approval Data	8

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 4/2nd year			
4. Pre-requisites for this course (if any): Fundamentals of costs and Management Accounting			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description This course is design for accounting student. this course is to orient students about the importance of preparing financial statements according to IFRS. by focusing on the conceptual framework underlying financial accounting, As well as Recognizing the initial and subsequent measurement and reporting of a group of assets such as account receivable, Inventory, Property, Plant, and Equipment and intangible assets.
2. Course Main Objective 1- Define the International Financial Reporting Standards (IFRS). 2- Identify the conceptual framework underlying financial accounting and financial reporting. 3- Introduce Accounting standard IAS1 “Presentation of Financial Statements” 4- deliver the knowledge of preparing the financial statements in its various forms. 5- Present methods for initial and subsequent recognition, measuring, and reporting of account receivable, Inventory, Property, Plant, and Equipment and intangible assets.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	understand the basic concepts of Financial Accounting Theory and Conceptual Frameworks for Financial Reporting.	K1
1.2	determine the concept of Accrual Accounting.	K2
1.3		
1...		
2	Skills :	
2.1	Prepare financial statements in its various forms in accordance with International Financial Reporting Standards (IFRS).	S1
2.2	Determine the initial and subsequent recognition and measurement of account receivable, Inventory, Property, Plant, and Equipment and intangible assets.	S2
2.3	Demonstrate effective oral and written communication	S4
2...		
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V3
3.2		
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Part One: Fundamentals of Financial Accounting Theory 1.1 Uncertainty and Information Asymmetries 1.2 Desirable Characteristics of Accounting Information and Trade-Offs 1.3 Economic Consequences of Accounting Choice and Earnings Management 1.4 Accounting and Securities Markets 1.4.1 Accounting Information in securities markets 1.4.2 Using information from securities markets in accounting	3
2	Part Two : Conceptual Frameworks for Financial Reporting 2.1 Conceptual Frameworks for Financial Accounting 2.2 Components of the IFRS Conceptual Framework 2.3 Other Conceptual Frameworks 2.4 Standard Setting: Internationally and in Canada 2.5 Standards in Transition 2.6 Illustration of Capital Maintenance Concepts	3
3	Part Three: Accrual Accounting 3.1 Demand for Periodic Reporting and the Need for Accrual Accounting 3.2 Accrual Versus Cash Accounting 3.3 Uncertainty and the Essential Role of Estimates in Accrual Accounting 3.4 Quality of Earnings and Earnings Management 3.5 Periodicity, Cut-Off, and Subsequent Events 3.6 Accounting Changes: Errors, Changes in Accounting Policy, and Changes in Estimates	13.5

	3.7 The Structure of Financial Reports and Their Relationships 3.7.1 Overview of financial statement presentation and interrelationships 3.7.2 Balance sheet (statement of financial position) 3.7.3 Statement of changes in equity 3.7.4 Statement of comprehensive income 3.7.5 Statement of cash flows 3.7.6 Note disclosures 3.7.7 Discontinued operations and other non-current assets held for sale 3.7.8 Comparative figures	
4	Part Four: Cash and Receivables 4.1 Cash and Cash Equivalents 4.2 Trade Receivables: Initial Classification, Recognition, and Measurement 4.3 Subsequent Measurement of Trade Receivables: Accounting for Bad Debts 4.4 Derecognition of Receivables: Collection, Write-Offs, and Disposals	6
5	Part Five: Inventory 5.1 Information Systems for Inventory Control 5.2 Initial Recognition and Measurement 5.3 Subsequent Measurement and Derecognition: Cost Allocation Between the Balance Sheet and Income Statement 5.4 Subsequent Measurement: Interaction of Cost Flow Assumptions and Information Systems for Inventory Control 5.5 Subsequent Measurement: Avoiding Overvaluation of Inventories 5.6 Accounting for Inventory Errors	6
6	Part Six: Property, Plant, and Equipment 6.1 Initial Recognition and Measurement 6.2 Subsequent Measurement 6.3 Derecognition 6.4 Potential Earnings Management Using Property, Plant, and Equipment	6
7	Part Seven: Intangible Assets, Goodwill, Mineral Resources, and Government Grants 7.1 Intangible Assets—Initial Recognition and Measurement 7.2 Intangible Assets—Subsequent Measurement 7.3 Intangible Assets—Derecognition 7.4 Goodwill 7.5 Presentation and Disclosure 7.6 Mineral Resources 7.7 Government Grants	4.5
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define the basic concepts of Financial Accounting Theory and Conceptual Frameworks for Financial Reporting.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
1.2	Understand the concept of Accrual Accounting.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
...			
2.0	Skills		
2.1	Prepare financial statements in its various forms in accordance with International Financial Reporting Standards (IFRS).	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
2.2	Determine the initial and subsequent recognition and measurement of account receivable, Inventory, Property, Plant, and Equipment and intangible assets.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
2.3	Demonstrate effective oral and written communication	<ul style="list-style-type: none"> - Debates - Individual and Small group Work 	-Individual /or group project presentation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability and leadership while working with individuals and small groups	<ul style="list-style-type: none"> - Debates - Individual and Small group Work 	-Assignments - participation
3.2			
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Kin Lo, George Fisher, "Intermediate Accounting" Volume One, Fourth Edition (2020).
Essential References Materials	<ul style="list-style-type: none"> • Donald Kieso, Jerry Weygandt, Terry Warfield, "Intermediate Accounting" 17th Edition (2019).
Electronic Materials	<ul style="list-style-type: none"> • Saudi commission of chartered accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • Cost magazine http://www.maaw.info/JournalofCostManagement.htm • Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	<ul style="list-style-type: none"> • International cost assessment issued by cost accounting standards board (CASB). • Institute of Management Accounting (IMA) • The Association of Chartered Certified Accountants (ACCA)

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report

Evaluation Areas/Issues	Evaluators	Evaluation Methods
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Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Intermediate Accounting 2
Course Code:	0674202
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1. Learning Resources	6
2. Facilities Required.....	7
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours:			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 6 /2rd Year			
4. Pre-requisites for this course (if any): Intermediate Accounting (1)			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description Financial accounting concepts underlying the preparation and interpretation of financial statements; accounting for the current liabilities, non-current financial liabilities, accounting for stockholders' equity, earnings per share, income taxes, pensions and other postretirement benefits, accounting for leases, and disclosure.
2. Course Main Objective At the end of this course, students will be able to: <ol style="list-style-type: none"> 1- Define the conceptual framework of current non-current financial liabilities, stockholders' equity, earnings per share, income taxes, pensions and other postretirement benefits, and leases. 2- Compute bond prices, interest, current and contingent liabilities. 3- Record variety of financial transactions about bonds, leases, pensions, taxes and EPS. 4- Explain how to disclose of current & non-current financial liabilities, stockholders' equity, income taxes, pensions and other postretirement benefits, and leases in financial statements.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Describe the nature of the current & non-current financial liabilities, stockholders' equity, income taxes, pensions and other postretirement benefits, and leases.	K1
1.2	Record financial transactions related to current and contingent liabilities, bonds and interest, stockholders' equity, pensions, taxes, and leases.	K2
2	Skills :	
2.1	Apply the accounting standards and procedure in transaction related the current & non-current financial liabilities, stockholders' equity, income taxes, pensions and other postretirement benefits, and leases, and it should be disclosed.	S1
2.2	Analyze of the impact of the different accounting treatment on the elements of financial statements.	S2
2.3	Demonstrate effective critical thinking and written communication	S4
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	1.5
2	Chapter One: Current Liabilities and Contingencies: 1.1 The nature of current liabilities and contingencies. 1.2 The accounting treatment for current liabilities and contingencies. Disclosure of current liabilities and contingencies.	6
3	Chapter Two: Non-Current Financial Liabilities: 2.1 The nature of non-current financial liabilities. 2.2 The initial and subsequent measurement of non-current financial liabilities. 2.3 Accounting treatment for non-current financial liabilities. 2.4 Accounting treatment for decommissioning and site restoration obligations. 2.5 Disclosure of non-current financial liabilities	6
4	Chapter Three: Stockholders' Equity: 3.1 The characteristics of different types of share equity. 3.2 Accounting treatment for transaction related to the different equity components. 3.3 Retained earnings and related issues. 3.4 Statement of changes in equity.	6
5	Chapter Four: Earning Per Share (EPS): 4.1 The reason for reporting basic and diluted EPS. 4.2 Basic EPS calculation. 4.3 Dilutive and antidilutive potential ordinary shares. 4.4 Diluted EPS calculation.	6

6	Chapter Five: Accounting for Income Taxes: 5.1 The conceptual differences the three methods of accounting for income taxes. 5.2 Permanent and temporary differences on income tax expense and liability and the accounting for these effects. 5.3 Presentation and disclosure for income taxes.	6
7	Chapter 6: Pensions and Other Postretirement Benefits: 6.1 The nature of pension plans 6.2 Accounting for defined contribution and defined benefit plans. 6.3 Relevant disclosure for pensions and employee benefit plans.	6
8	Chapter 7: Accounting for Leases: 7.1 The economic substance of lease arrangement. 7.2 Leases classification. 7.3 Accounting methods for finance and operating leases. 7.4 Presentation and disclosure of leases.	6
9	Final Discussion of Collaborative Learning Problems	1.5
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Describe the nature of the current & non-current financial liabilities, stockholders' equity, income taxes, pensions and other postretirement benefits, and leases.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes Exams
1.2	Record financial transactions related to current and contingent liabilities, bonds and interest, stockholders' equity, pensions, taxes, and leases.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes Exams
2.0	Skills		
2.1	Apply the accounting standards and procedure in transaction related the current & non-current financial liabilities, stockholders' equity, income taxes, pensions and other postretirement benefits, and leases, and it should be disclosed.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes Exams
2.2	Analyze of the impact of the different accounting treatment on the elements of financial statements.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.3	Demonstrate effective critical thinking and written communication	-Debates • - Individual and Small group Work	-Assignments - Class participation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability.	-Debates - Individual and Small group Work	-Individual /or group small projects - Quizzes

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Intermediate Accounting, Vol. 2, 5th Edition By Kin Lo, George Fisher
Essential References Materials	- Intermediate Accounting: IFRS Edition, 3rd Edition Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield (English)
Electronic Materials	<ul style="list-style-type: none"> • Saudi Organization for Certified Public Accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • International Financial Reporting Standards https://www.ifrs.org/ • Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	<ul style="list-style-type: none"> • American Institute of Certified Public Accountants (CPA) <p>The Association of Chartered Certified Accountants</p>

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop, and BlackBoard.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Cost accounting systems
Course Code:	0674-203
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description.....	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 5 / 2nd year			
4. Pre-requisites for this course (if any): Fundamentals of costs and management accounting			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

<p>1. Course Description</p> <p>This course explains various cost accounting systems in the context of the three general objectives of cost and management accounting, which include providing information for: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making. In relation to the first general objective (inventory valuation and profits measurement), this course includes the following topics: job-order costing, contract costing, process costing and joint and by-product costing. Regarding the second general objective (planning, control and performance measurement), this course covers the topic of standard costing and variance analysis. With respect to the third general objective (decision-making), this course addresses the topic of activity-based costing (ABC).</p>
<p>2. Course Main Objective</p> <p>At the end of this course, students will be able to:</p> <ol style="list-style-type: none"> 1. Identify various concepts and terms related to the cost accounting systems that serve each of the three general objectives of cost and management accounting, which include

<p>providing information for: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making.</p> <p>2. Prepare cost information for the following three purposes: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making.</p> <p>3. Work in groups to complete assignments.</p> <p>4. Conduct and present research while working in groups.</p> <p>5. Identify and apply relevant ethics and values to cost accountants.</p>

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Identify and understand various concepts and terms related to the cost accounting systems that suite each of the three general objectives of cost and management accounting, which include providing information for: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making.	K1
2	Skills :	
2.1	Prepare cost information for the following three purposes: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making.	S2
2.2	Demonstrate effective oral and written communication.	S4
2.3		
3	Values:	
3.1	Demonstrate self- and collaborative-learning, time-management ability, and leadership while working with individuals, teams, and large groups.	V3
3.2	Identify and apply relevant ethics and values to cost accountants.	V3

C. Course Content

No	List of Topics	Contact Hours
Part one: cost accounting systems for the purpose of providing information for inventory valuation and profits measurement		
	Course Outline	1.5
1	Process costing: <ol style="list-style-type: none"> 1. Comparing process costing with job-order costing 2. Process costing characteristics Accounting for beginning work-in-process inventory	10,5
2	Joint and by-product costing: <ol style="list-style-type: none"> 1. Comparing joint products with by-products 2. Methods of allocating joint costs 3. Joint costs allocations and decision-making Accounting for by-products	4.5
3	Job-order costing: <ol style="list-style-type: none"> 1. Job-order costing characteristics 2. Determining job-order costs 3. Journal-entries for job-order costing 4. Treating differences in overhead assignment 5. Job-order costing in the service industries 	6
4	Contract costing <ol style="list-style-type: none"> 1. Comparing contract costing with job-order costing 2. The nature of contract costing 	6

	3. Journal entries for contract costing 4. Treating advanced payments 5. Determining contracts' profits	
Part two: cost accounting systems for the purpose of providing information for planning, control and performance measurement		
5	Standard costing and variance analysis: 1. Using standards as a control device 2. The difference between the budgeted and standard costs 3. Steps of preparing standards 4. Direct and indirect costs standards 5. Analysis of direct and indirect costs variances 6. Explaining direct and indirect costs variances 7. Plotting variances 8. Journal entries for variances	9
Part three: cost accounting systems for the purpose of providing information for decision-making		
6	Activity-based costing (ABC): 1. Methods of allocating indirect costs 2. The concept of ABC 3. Cost allocation according to ABC 4. Journal entries for ABC 5. ABC and decision-making	7,5
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Identify various concepts and terms related to the cost accounting systems that suite each of the three general objectives of cost and management accounting, which include providing information for: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes • Exams • Assignments • Class participation
2.0	Skills		
2.1	Prepare cost information for the following three purposes: (1) inventory valuation and profits measurement; (2) planning, control and performance measurement; and (3) decision-making.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Quizzes • Exams • Assignments • Class participation
2.2	Demonstrate effective oral and written communication.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Class participation
3.0	Values		
3.1	Demonstrate self- and collaborative-learning, time-management ability, and leadership while working with individuals, teams, and large groups.	<ul style="list-style-type: none"> • Debates • Small group work 	<ul style="list-style-type: none"> • Assignments • Class participation
3.2	Identify relevant ethics and values to cost accountants.	<ul style="list-style-type: none"> • Debates • Small group work 	<ul style="list-style-type: none"> • Research and presentation task

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (class participation (5%), assignments (10%), quizzes (10%), research and presentation task (5%))	During the Semester	30%
2	Midterm exam 1	6 th	30 %
3	Final exam	12 th	40 %

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

- Academic advising.
- 3 weekly Office Hours.
- Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<ul style="list-style-type: none"> • Horngren, C. T., Datar, S. M., Rajan, M. V., & Beaubien, L. (2019). Cost Accounting : a managerial emphasis. Pearson.
Essential References Materials	<ul style="list-style-type: none"> • Drury, Collin, Management and Cost Accounting, South-Western, 2008
Electronic Materials	<ul style="list-style-type: none"> • Saudi commission of chartered accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • Cost magazine http://www.maaw.info/JournalofCostManagement.htm • Ministry of economics and planning http://www.planning.gov.sa •
Other Learning Materials	<ul style="list-style-type: none"> • Institute of Management Accountants (IMA), https://www.imanet.org/?ssopc=1 • The Institute of Certified Management Accountants (ICMA), https://www.cmaweblne.org/ • Association of Chartered Certified Accountants (ACCA), https://www.accaglobal.com/middle-east/en.html • International cost assessment issued by cost accounting standards board (CASB).

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms.

Item	Resources
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student grade achievement verification	Peer reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs assessment
Learning resources and facilities	Students Faculty	Course evaluation survey Course report
Student academic counseling and support	Students	Course Evaluation Survey
Course quality management	Program coordinator	Course report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Fundamentals of Scientific Research
Course Code:	0674-204
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1. Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	6
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 1hour			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 7 / 3rd year			
4. Pre-requisites for this course (if any): Statistical Analysis/ Principles of Management and Cost Accounting			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	15 H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	15
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	15

B. Course Objectives and Learning Outcomes

1. Course Description

This course is designed for accounting program students. It discusses the conceptual and practical characteristics of accounting research. This course will cover the following topics: Traditions of Research in Finance and Accounting, through discussion Traditions of Research in Financial Accounting and Management Accounting. Methods of Research empirical research, positive research, case study research and The research output. Techniques Critical Analysis through discussion The analysis of literature, The Critical Analysis of reasoning and Formal methods analysis. And Developing the Research Idea.

2. Course Main Objective

At the end of this course, students will be able to:

- 1- Define the stages and steps of scientific research and distinguish between research methodologies.**
- 2- Identify the requirements of writing scientific research and research proposal.**
- 3- Explain methods and source of secondary data and how build survey and questionnaire.**
- 4- Explain documentation references, analysis of secondary data and conclude summary of results by using statistic application.**

5- Distinguish between applied studies and field studies, summarize and display articles in the fields of accounting.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define characteristics and conditions of scientific research and recognize the research steps and the conditions of writing up.	K1
1.2	Define the methods of data collection, research methodology, research hypotheses and research references.	K1
1.3		
1...		
2	Skills :	
2.1	Analyze secondary data via software application	S1
2.2	Compare between applied studies and field studies.	S3
2.3	Demonstrate the ability of conclude theses and academic papers	S3
2...	Demonstrate effective oral and written communication	S4
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V4
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Part One: Traditions of Research in Finance and Accounting: 1.1 Traditions of Research in Financial Accounting. 1.2 Traditions of Research in Management Accounting.	2
2	Part Two: Methods of Research : 2.1 Methods of empirical research. 2.2 Interpretations positive research. 2.3 Methods of case study research. 2.4 The research output.	4
3	Part Three: Techniques Critical Analysis 3.1 The analysis of literature. 3.2 The Critical Analysis of reasoning. 3.3 Formal methods analysis.	4
4	Part Four: Developing the Research Idea: 4.1 The Research Sequence. 4.2 Emergence of the Research Topic. 4.3 The Research Proposal. 4.4 Conceptual Frameworks. 4.5 Modelling the Relationship. 4.6 Developing the Hypotheses.	5
Total		15

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define characteristics and conditions of scientific research and recognize the research steps and the conditions of writing up.	-Lecture -Debates -Individual and small work	-Assignments -Quizzes -Exams -Oral presentation
1.2	Define the methods of data collection, research methodology, research hypotheses and research references.	-Lecture -Debates Research activities	-Assignments -Quizzes -Exams -Oral presentation
...			
2.0	Skills		
2.1	Analyze secondary data via software application	-Lecture -Debates -Research activities	-Assignments -Quizzes -Exams -Oral presentation
2.2	Compare between applied studies and field studies.	-Lecture -Debates Research activities	-Assignments -Quizzes -Exams -Oral presentation
2.3	Demonstrate the ability of conclude theses and academic papers	-Lecture -Debates Research activities	-Assignments -Quizzes -Exams -Oral presentation
2.4	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Individual /or group project presentation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability and leadership while working with individuals and small groups	-Debates - Individual and Small group Work	-Assignments - Class participation
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	- Bob Ryan, Robert W, Scapens and Michael Theobald. 2002. Research Method and Methodology in Finance and Accounting . Second Edition. Thomson.
Essential References Materials	- Malcom Smith.2019. Research Methods in Accounting . Fifth Edition. SAGE Publications.
Electronic Materials	<ul style="list-style-type: none">• Saudi commission of chartered accountants http://www.socpa.org.sa• Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	None

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Managerial Accounting
Course Code:	0674-301
Program:	Bachelor in Accounting
Department:	Accounting
College:	School of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	4
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	4
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	5
F. Learning Resources and Facilities.....	5
1.Learning Resources	5
2. Facilities Required.....	6
G. Course Quality Evaluation	6
H. Specification Approval Data	6

A. Course Identification

1. Credit hours: 3 hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	
3. Level/year at which this course is offered: Level 7 / 3 rd year			
4. Pre-requisites for this course (if any):			
Fundamentals of Costs and Management Accounting (0603-201)			
5. Co-requisites for this course (if any):			
None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This course is designed for accounting students to prepare them for managerial accounting knowledge and skills. During the course, students have the opportunity to recognize the role of managerial accounting in organization and apply various managerial accounting techniques that help management with planning, control, performance evaluation and decision-making.

2. Course Main Objective

The main objective of this course is to prepare students to demonstrate knowledge of various managerial accounting concepts, principles, and functions. The course will develop students' skills and competencies by applying several techniques as well as preparing and communicating different reports that help management with planning, control, performance evaluation and decision-making.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Describe and understand budgets, responsibility accounting, manufacturing costs, variances, benchmarking, performance evaluation, and balanced scorecard.	K1
1.2	Distinguish relevant from irrelevant information in decision situations	K2
2	Skills :	
2.1	Apply appropriate quantitative techniques to support decision-making.	S1
2.2	Prepare budgets and calculate budgets variances.	S2
2.3	Communicate information and ideas with individuals or groups orally or in writing, in a clear manner.	S4

C. Course Content

No	List of Topics	Contact Hours
1	Part One: Master Budget and Responsibility Accounting	9
2	Part Two: Flexible Budgets, Direct-Cost Variances, and Management Control	9
3	Part Three: Flexible Budgets, Overhead Cost Variances, and Management Control	9
4	Part Four: Decision Making and Relevant Information	9
5	Part Five: Strategy, Balanced Scorecard, and Strategic Profitability Analysis	9
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Describe and understand budgets, responsibility accounting, manufacturing costs, variances, benchmarking, performance evaluation, and balanced scorecard.	<ul style="list-style-type: none"> • Lecture • Debates • Case Study 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
1.2	Distinguish relevant from irrelevant information in decision situations	<ul style="list-style-type: none"> • Lecture • Debates • Case Study 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
2.0	Skills		
2.1	Apply appropriate quantitative techniques to support decision-making.	<ul style="list-style-type: none"> • Lecture • Debates • Case Study 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
2.2	Prepare budgets and calculate budgets variances.	<ul style="list-style-type: none"> • Lecture • Debates • Case Study 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.3	Communicate information and ideas with individuals or groups orally or in writing, in a clear manner.	<ul style="list-style-type: none"> • Case Study • Group Discussion 	<ul style="list-style-type: none"> • Class participation • Individual and/or small group work • Presentation

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

- Academic advising.
- 4 Office hours weekly.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Horngren, C. T., Datar, S. M., Rajan, M. V., & Beaubien, L. (2019). <i>Cost Accounting : a managerial emphasis</i> . Pearson.
Essential References Materials	Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). <i>Managerial accounting</i> (17th ed.). Mcgraw-Hill Education.
Electronic Materials	<p>(1) بوابة الكتاب العلمي, http://www.thelearnbook.com.sdl.idm.oclc.org/</p> <p>(2) الكتب والمراجع أسلاك زاد, http://askzad.com/results?service=4&browseBy=SpecializeName</p> <p>(3) Sage Knowledge, http://sk.sagepub.com.sdl.idm.oclc.org/</p> <p>(4) Springer e-book, https://link-springer-com.sdl.idm.oclc.org/search?facet-content-type=%22Book%22</p> <p>(5) eBook Collection (EBSCOhost), http://web.a.ebscohost.com/ehost/search/basic?vid=0&sid=6a30d9e1-c660-4c0b-9fd1-c18bf47c4c91%40sessionmgr4007</p> <p>(6) البوابة الرقمية السعودية ، https://sdl.edu.sa/SDLPortal/</p>
Other Learning Materials	<p>(1) Institute of Management Accountants (IMA), https://www.imanet.org/?ssopc=1</p> <p>(2) The Institute of Certified Management Accountants (ICMA), https://www.cmawebline.org/</p> <p>(3) Association of Chartered Certified Accountants (ACCA), https://www.accaglobal.com/middle-east/en.html</p>

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Laptop
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee	Course review Course report
Effectiveness of teaching	Faculty Students	Course evaluation survey
Achievement of course learning outcomes	Faculty	Moderation
Assessment	Course Faculty	Verification
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	Students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report Review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Accounting Information System
Course Code:	0674-302
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	7
2. Facilities Required.....	7
G. Course Quality Evaluation	8
H. Specification Approval Data	8

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input checked="" type="checkbox"/>	Department <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 7 / 3rd year			
4. Pre-requisites for this course (if any): Intermediate Accounting 1 + management Information Systems			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description <p>This course aims to help students to learn accounting information systems concepts and applications. Therefore, it includes AIS fundamentals and components, documents, design, accounting records books, charts of accounts, files and reports. It also covers the design, analysis, and applications of computerized accounting information systems.</p>
2. Course Main Objective <ol style="list-style-type: none"> 1. Define accounting information systems and its elements 2. Analyze and design accounting information systems 3. Assess the effect of using IT in accounting information system 4. Construct internal control during accounting systems development lifecycle

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge	
1.1	Define accounting information systems and list its elements.	K1
1.2	Justify the importance of internal control in accounting information system and evaluate the importance of using ERP systems on accounting	K2
1.3		
2	Skills :	
2.1	Analyze and design accounting information systems.	S1
2.2	Prepare Data flow diagram and Flowcharts	S3
3	Competence::	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups	C4
3.2	Demonstrate effective oral and written communication	C1

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	3
2	Part One: Introduction to Accounting Information System 1.1 What does Accounting Information Systems mean 1.2 Accounting Information Systems Elements 1.3 Accounting Information Systems location in the organization 1.4 Accounting Information Systems usages to add value 1.5 Accountants role in the Accounting information systems 1.6 The effect of technology in Accounting information systems 1.7 The importance of Accounting information systems	3
3	Part Two: Accounting Cycles and Documentation Techniques 2.1 Accounting cycles as an Information Systems 2.2 The natural of accounting cycles 2.3 Accounting information systems documentation 2.4 Data flow diagram 2.5 Flowcharts	4.5
4	Part Three: Accounting System Internal Control 3.1 The importance of Internal control 3.2 Internal control concepts 3.3 The need for internal control 3.4 Internal control elements 3.5 Internal control classifications 3.6 Internal control system design and analysis	4.5
5	Part Four: Accounting Systems Development Lifecycle 4.1 Planning 4.2 Analysis 4.3 Designing 4.4 Implementing 4.5 Testing and going live	6

	4.6 Issues in accounting information development	
6	Part Five: Expenditure Information System 5.1 Expenditure information systems activates 5.2 Goods and equipment's request, acceptance and payment 5.3 Control over expenditure information system activates 5.4 Expenditure information system technology	4.5
7	Part Six: Production, Human Resources and Finance Information System 6.1 Production, Human Resources and Finance information system activates 6.2 Control over Production. Human Resources and Finance information system activates 6.3 Production. Human Resources and Finance information system technology	4.5
8	Part Seven: Revenue Information System 7.1 Revenue information system activates 7.2 Sales requests, shipping, billing, and collecting money 7.3 Control over revenue information system activates 7.4 Revenue information system technology	4.5
9	Part Eight: General Ledger Information System 8.1 General ledger information system activates 8.2 Recording, posting, reporting 8.3 Control over general ledger information system activates 8.4 General ledger information system technology	1.5
10	Part Nine: Enterprise Resource Planning System (ERP) 9.1 Enterprise resource planning system definition 9.2 How enterprise resource planning systems work 9.3 Enterprise resource planning system elements 9.4 The importance of studying enterprise resource planning 9.5 Enterprise resource planning system development lifecycle 9.6 The effect of enterprise resource planning in accounting 9.7 The good and bad in enterprise resource planning	6
11	Final Discussion of Collaborative Learning Problems	3
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define accounting information systems and list its elements.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
1.2	Justify the importance of internal control in accounting information system and evaluate the importance of using ERP systems on accounting	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
...			
2.0	Skills		
2.1	Analyze and design accounting information systems.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.2	Prepare Data flow diagram and Flowcharts	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
2.3	Demonstrate effective oral and written communication	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Class participation - Assignments -Individual /or group project presentation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Assignments - Class participation -Individual/or group project presentation
3.2	Research information over the internet using effective search tools and using accounting software's	<ul style="list-style-type: none"> -Project -Computer Lab 	Project presentation

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			
5			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<ul style="list-style-type: none"> - Marshall B. Romney and Paul John Steinbart, Scott L. Summers, David A. Wood. Accounting Information Systems, Global Edition, 15th Edition. (English) 	
Essential References Materials	<ul style="list-style-type: none"> - https://www.pearson.com/uk/educators/higher-education-educators/higher-education-catalogue/ema-course-structure/accounting---taxation/financial-accounting/accounting-information-systems.html Quinn, Martin and Kristandl, Gerhard, (2014). Business information systems for accounting students. Pearson Education Ltd., London, UK. (English) 	
Electronic Materials	<ul style="list-style-type: none"> • Saudi commission of chartered accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • Cost magazine http://www.maaw.info/JournalofCostManagement.htm • Ministry of economics and planning http://www.planning.gov.sa 	
Other Learning Materials	<ul style="list-style-type: none"> • International cost assessment issued by cost accounting standards board (CASB). • Institute of Management Accounting (IMA) • The Association of Chartered Certified Accountants • Students are required to submit all there works using Microsoft Word, Excel, and Power Point • Encourage students to use some of ready-made accounting software 	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Accounting For Governmental and Non-Profit Organizations
Course Code:	0674-303
Program:	Bachelor In Accounting
Department:	Accounting
College:	Collage of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	6
2. Facilities Required.....	7
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3 Hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input type="checkbox"/>
b.	Required <input type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 8 / 3rd year			
4. Pre-requisites for this course (if any): Intermediate Accounting (1) 0603202			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description This course aims to enable students to prepare, The framework of government accounting system, The accounting system of government in the KSA, The budget, The financial reports of government units, The financial reports of government units, The accounting system in the non-profit organizations, Recording financial transactions of non-profit organizations, Reports and financial statements of the non-profit organizations.
2. Course Main Objective At the end of this course, students will be able to: 1- Identify the responsibility of Government Accounting in measuring, analyzing and reporting financial transactions of government units. 2- Define the role of Government Accounting in preparing the Government budget. 3- Explain the Government Accounting principles and cycle. 4- Summarize the main transactions done by Governmental Organizations. Explain the Accounting cycle for non-profit organizations.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Identify the Government Accounting concept, principles and cycle.	K1
1.2	Define the role of Government Accounting in preparing the Government budget.	K4
1.3		
1...		
2	Skills :	
2.1	Summarize and record the main transactions done by Governmental Organizations and explain the accounting cycle for non-profit organizations.	S1
2.2	Prepare reports and financial statements of the non-profit organizations.	S2
2.3	Demonstrate effective oral and written communication	S4
2...		
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V3
3.2		
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline Introduction to Accounting and Financial Reporting for Government and Not-for-Profit Entities	3
2	PART ONE: State and Local Governments Chapter 2: Principles of Accounting and Financial Reporting for State and Local Governments Chapter 3: Governmental Operating Statement Accounts; Budgetary Accounting Chapter 4: Accounting for Governmental Operating Activities—Illustrative Transactions and Financial Statements Chapter 5: Accounting for General Capital Assets and Capital Projects Chapter 6: Accounting for General Long-Term Liabilities and Debt Service Chapter 7: Accounting for the Business-type Activities of State and Local Governments Chapter 8: Accounting for Fiduciary Activities—Custodial and Trust Funds Chapter 9: Financial Reporting of State and Local Governments	21
3	PART TWO: Accountability for Public Funds Chapter 10: Analysis of Government Financial Performance Chapter 11: Auditing of Government and Not-for-Profit Organizations Chapter 12: Budgeting and Performance Measurement	9

3	PART THREE: Accounting and Financial Reporting for Not-for-Profit Organizations and the Federal Government Chapter 13: Not-for-Profit Organizations— Regulatory, Taxation, and Performance Issues Chapter 14: Accounting for Not-for-Profit Organizations Chapter 15: Accounting for Colleges and Universities Chapter 16: Accounting for Health Care Organizations Chapter 17: Accounting and Reporting for the Federal Government	12
4		
5		
6		
7		
8		
9		
	Total	45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Identify the Government Accounting concept, principles and cycle.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes Exams
1.2	Define the role of Government Accounting in preparing the Government budget.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes Exams
...			
2.0	Skills		
2.1	Summarize and record the main transactions done by Governmental Organizations and explain the accounting cycle for non-profit organizations.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes Exams
2.2	Prepare reports and financial statements of the non-profit organizations.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes Exams
2.3	Demonstrate effective oral and written communication	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Assignments - Class participation -Individual/or group project presentation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Assignments - Class participation -Individual/or group project presentation
3.2			

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<p>Accounting for Governmental and Non-Profit Entities</p> <p>Reck, J. L., Lowensohn, S. L., Wilson, E. R., & Hay, L. E. (2013). Accounting for governmental & nonprofit entities. 17th edition. New York City, NY McGraw-Hill/Irwin. ISBN-13: 978-007802582</p>
Essential References Materials	<p>1- Saad Mohammed Alhwaimel and Abdullah Aly Alhussein," Accounting in government units in the Kingdom of Saudi Arabia", the Institute of Public Administration, Riyadh, Saudi Arabia, 2005.</p> <p>2- Sultan Al-Mohammad Sultan, "Governmental Accounting", . Almarekh Publishing House, Saudi Arabia, 2012.</p>
Electronic Materials	<ul style="list-style-type: none"> • Saudi Organization for Certified Public Accountants http://www.socpa.org.sa • International Federation of Accountants http://www.ifac.org.

	<ul style="list-style-type: none"> • International Accounting Standards Board http://www.iasb.org Council. • Financial Accounting Standards Board http://www.fasb.org. • The Ministry of Finance and Planning www.planning.gov.sa • US Government Accounting Standards Board http://www.gasb.org.
Other Learning Materials	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Control and internal Auditing
Course Code:	0674-304
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	6
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	6
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	7
1. Learning Resources	7
2. Facilities Required.....	7
G. Course Quality Evaluation	8
H. Specification Approval Data	8

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 8 / 3rd year			
4. Pre-requisites for this course (if any): Intermediate Accounting 2			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description <p>This course is design for accounting students. The aim of the course is to provide a foundation of the concepts and theories of control and internal auditing. Therefore, this course will cover the following topics: the basics of control and internal auditing, the technical activities of internal auditing, the internal audit function management, the internal audit business operations procedures, the behavioral aspects of internal auditing and the recent trends in internal audit.</p>
2. Course Main Objective <p>At the end of this course, students will be able to:</p> <ol style="list-style-type: none"> 1. Know the concepts, terminology, basics of internal control and audit, and standards and ethics of the internal audit profession. 2. Know the role of the internal auditor in the control process. 3. Define the technical activities of internal auditing. 4. Explain the concept of operational auditing, entrances and stages of completion. 5. Explain the role of the internal auditor in the control process and in dealing with fraud, irregularities and claimed responsibility for discovery.

6. Identify the behavioral aspects of internal audit.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Identify the concepts, terminology and basics of internal auditing as well as standards, procedures and regulations related to the work of internal auditing.	K1
1.2	Define the role accounting and auditing plays for internal control system and risk management.	K3
1.3		
1...		
2	Skills :	
2.1	Prepare programs of internal auditing for various departments and activities.	S3
2.2	Plan to do the works of internal auditing.	S2
2.3	Demonstrate effective oral and written communication.	S4
2...		
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability and organization skills while working with individuals, teams, and large groups.	V3
3.2		
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Part One (A): Basics of internal control 1.1 Control concepts 1.2 Control responsibilities 1.3 Control classifications 1.4 Limitations of internal control 1.5 Control process 1.6 The role of the internal audit activity in control	4.5
2	Part One (B): Case studies	3
3	Part TWO(A): Internal control frameworks 2. 1 Cadbury report 2. 2 Committee of sponsoring organization (COSO) 2. 3 Criteria of control (COCO) 2. 4 Electronic systems assurance and control (eSAC) 2. 5 COBIT 5	3
4	Part Two (B): Case studies	3
5	Part Three(A): Risk management 3. 1 Risk management concepts 3. 2 Kinds of risk 3. 3 Objectives of strategic and technical of risk management 3. 4 Benefits of risk management 3. 5 Stages of risk management 3. 6 Risk management standards 3. 7 COSO – ERM Model 3.8 ISO 31000 Model	4.5

6	Part Three (B): Cases Studies	3
7	Part Four: Introduction to internal auditing 4.1 International professional practice framework 4.2 Definition of internal auditing 4.3 Objectives of internal audit work 4.4 Internal audit charter 4.5 Kinds of internal audit	3
8	Part Five: The international standards 5.1 Attribute standards 5.2 Performance standards 5.3 Implementation standards	3
9	Part Six (A): Code of ethics 6.1 Integrity 6.2 Objectivity 6.3 Confidentiality 6.4 Competency	1.5
10	Part Six (B): Cases Studies	1.5
11	Part Seven (A): Planning for internal audit engagements 7.1 Preliminary Communications 7.2 Preliminary Survey 7.3 Detailed risk assessment 7.4 Coordinate auditing efforts 7.5 Objectives of the audit engagement 7.6 Criteria of assurance engagements 7.7 Procedures of audit engagements 7.8 Determine staff and other resource requirements 7.9 Planning and supervision 7.10 Engagement program	4.5
12	Part Seven (B): Cases Studies	1.5
13	Part Eight(A): Conducting the assurance engagement 8.1 Data Gathering 8.2 Analyzing and interpreting data 8.3 Preparing work papers 8.4 Reviewing the work papers 8.5 Progress reports of work progress 8.6 Conclusions 8.7 Communicate engagement results	3
14	Part Eight (B): Cases Studies	1.5
15	Part Eight(A): Communicating Assurance Engagement Outcomes and Performing Follow-Up Procedures 9.1 Engagement Communication Obligations 9.2 Perform Observation Evaluation and Escalation Process 9.3 Conduct Interim and Preliminary Engagement Communications 9.4 Develop Final Engagement Communications 9.5 Distribute Formal and Informal Final Communications 9.6 Perform Monitoring and Follow-Up	3
16	Part Eight (B): Cases Studies	1.5
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Identify the concepts, terminology and basics of internal auditing as well as standards, procedures and regulations related to the work of internal auditing.	<ul style="list-style-type: none"> • Lecture • Debates • Brainstorming method 	<ul style="list-style-type: none"> • Assignments • Quizzes Exams
1.2	Define the role accounting and auditing plays for internal control system and risk management.	<ul style="list-style-type: none"> • Lecture • Debates • Brainstorming method 	<ul style="list-style-type: none"> • Assignments • Quizzes Exams
2.0	Skills		
2.1	Prepare programs of internal auditing.	<ul style="list-style-type: none"> • Lecture • Debates • Brainstorming method 	<ul style="list-style-type: none"> • Class participation • Assignments • Quizzes Exams
2.2	Plan to do the works of internal auditing.	<ul style="list-style-type: none"> • Lecture • Debate Brainstorming method 	<ul style="list-style-type: none"> • Class participation • Assignments • Quizzes Exams
2.3	Demonstrate effective oral and written communication.	<ul style="list-style-type: none"> -Debates - Individual and small • -group work 	<ul style="list-style-type: none"> -Individual /or group project presentation •
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability and organization skills while working with individuals, teams, and large groups.	<ul style="list-style-type: none"> Debates -Individual and Small group Work 	<ul style="list-style-type: none"> -Class participation -Assignments

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
4	Final exam	12 th	40%
5			
6			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising
3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Urtonl, A. and others (2017). Internal Auditing - Assurance and Advisory Services. (4th Edition). USA: Internal Audit Foundation.
Essential References Materials	<ul style="list-style-type: none"> • Alwardat, K. (2014). Internal Audit Guide in accordance with international standards issued by IIA. (1st Edition). Amman: Al waraq Publishing & Distribution Est.
Electronic Materials	<ul style="list-style-type: none"> • Saudi commission of chartered accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • Cost magazine http://www.maaw.info/JournalofCostManagement.htm • Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	<ul style="list-style-type: none"> • International cost assessment issued by cost accounting standards board (CASB). • Institute of Management Accounting (IMA) • The Association of Chartered Certified Accountants

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	External Auditing and Assurance Services
Course Code:	0674-305
Program:	Bachelor of Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	6
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	6
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	7
F. Learning Resources and Facilities.....	7
1.Learning Resources	7
2. Facilities Required.....	7
G. Course Quality Evaluation	8
H. Specification Approval Data	8

A. Course Identification

1. Credit hours: 3			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: 9 th level , 3 rd year			
4. Pre-requisites for this course (if any): Control and Internal Auditing			
5. Co-requisites for this course (if any): N/A			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45H
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

<p>1. Course Description</p> <p>This course is designed for accounting students. The aim of the course is to provide a basic understanding of auditing process and standards. Therefore, this course will cover the following topics: introduction to the auditing concept, auditing standards, ethics, independence and the code of professional conduct, planning, supervision, and documentation of the auditing process, audit evidence, auditing and internal control system, the auditing process for financial operation and the balance sheet and audit report.</p>
<p>2. Course Main Objective</p> <p>The main purpose of this course is to orient students about the importance of Auditing Process and Auditing Standards with a focus on the Saudi auditing standards.</p> <p>At the end of this course, students will be able to:</p> <ul style="list-style-type: none"> 1-Define the nature and importance of auditing, auditing standards, ethics, independence and the code of professional conduct. 2-Explain planning, supervision, and documentation of the audit process 3-Evaluate the audit evidences, and the relation between auditing and internal control system

- 4-Design the auditing process for financial operation and the balance sheet
- 5-Analyze the audit report and various types of auditor opinion.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Name the basic auditing concepts, the auditing standards, the code of professional conduct and the responsibilities of the Auditor.	K3
1.2	Recognize the contents of the Public Accountants system in Saudi Arabia and the audit planning procedures.	K4
1.3		
1...		
2	Skills :	
2.1	Outline the program for the audit process, the internal control system structure and use different methods to collect and evaluate the auditing evidences.	S2
2.2	Prepare the working papers, audit files, the audit report and determine an appropriate opinion	S3
2.3	Demonstrate effective oral and written communication	S4
2...		
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups	V3
3.2		
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1		
1	introduction to auditing: <ul style="list-style-type: none"> 1.1 Nature of auditing 1.2 Distinction between auditing and accounting 1.3 Economic demand for auditing 1.4 Types of audits 1.5 Types of auditors 1.6 Stages and steps of audit 	4.5
2	Accept the Audit: <ul style="list-style-type: none"> 2.1 Procedures for accepting the assignment 2.2 Forms associated with accepting the assignment of audit assignments 2.3 Auditing standards related to acceptance of assignment of auditing tasks 2.4 Case study: Ocean Manufacturing Company 	3
3	Auditing standards <ul style="list-style-type: none"> 3.1 Generally accepted auditing standards (GAAS) 3.2 International auditing standards approved in Saudi Arabia 	3
4	Professional Ethics:	4.5

	4.1 What are ethics? 4.2 Code of professional conduct. 4.3 Responsibilities of the Auditor. 4.4 Independence of the Auditor. 4.5 Auditing standards that related to independence of the Auditor.	
5	Audit Planning and Analytical Procedures: 5.1 Concept of Auditing Process Planning. 5.2 Auditing planning procedures. 5.3 The auditing program. 5.4 Supervision on the auditing process. 5.5 Preparation of working papers and auditing files. 5.6 Using the computer programs in the planning process. 5.7 Auditing standards that related to planning process.	6
6	Audit Evidence: 6.1 The nature of audit evidence. 6.2 The sufficiency and suitability of audit evidence. 6.3 The assessment of audit evidence. 6.4 Auditing standards related to audit evidence.	4.5
7	Materiality and Risk 7.1 Determine the materiality and the first rule for distortion acceptable 7.2 estimate the impact of risk on the audit planning process 7.3 The relationship between risk and the materiality and the evidence in the auditing 7.4 International Standard on the relative importance and risk assessment. 7.5 Comprehensive Exercise in relative importance and risk assessment	4.5
8	Audit sampling 8.1 Auditing and sample styles 8.2 concepts used in the statistical preview 8.3 How to choose a sample 8.4 the use of sampling in the areas of auditing 8.5 The use of computer programs in determining the sample size 8.6 Audit Samples of International Standards	4.3
9	Auditing the balance sheet: 9.1 Auditing the assets. 9.2 Auditing the liabilities. 9.3 Auditing the subsequent events. 9.4 Auditing the transactions with related parties.	4.5
10	Other assurance and non-assurance services 10.1 Review and compilation services. 10.2 Review of interim financial information for public companies. 10.3 Attesting engagements. 10.4 Reports on control at service organizations.	3
11	Audit Report: 11.1 Concept and importance of the audit report. 11.2 The contents of the audit report and the types of reports. 11.3 Procedures to be followed in reviewing the audit report. 11.4 Audit standards related to the audit report.	3
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge		
1.1	Name the basic auditing concepts, the auditing standards, the code of professional conduct and the responsibilities of the Auditor.	• Lecture Debates	• Class participation • Assignments • Quizzes Exams
1.2	Recognize the contents of the Public Accountants system in Saudi Arabia and the audit planning procedures	• Lecture Debates	• Class participation • Assignments • Quizzes Exams
...			
2.0	Skills		
2.1	Outline the program for the audit process, the internal control system structure and use different methods to collect and evaluate the auditing evidences.	• Lecture Debates	• Class participation • Assignments • Quizzes Exams
2.2	Prepare the working papers, audit files, the audit report and determine an appropriate opinion	• Lecture Debates	• Class participation • Assignments • Quizzes Exams
2.3	Demonstrate effective oral and written communication	Debates, Individual and Small group Work	-Class participation -Assignments
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups	Debates, Individual and Small group Work	-Class participation -Assignments - individual or group presentation
3.2			
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6th	30%
3	Final exam	12th	%40
4			
5			
6			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Auditing and Assurance Services: An integrated approach, Alvin A Arens, Randal J Elder & Mark S Beasley, Fifteenth Edition (2014).
Essential References Materials	<ul style="list-style-type: none">• Audit Principles: Introduction to International Standards on Auditing, Rick Hayes, Roger Dassen, Arnold Schilder, Philip Wage (2005).• Auditing of theory and practice, William Thomas & Emerson Hnky (2008).
Electronic Materials	<ul style="list-style-type: none">• Saudi Organization for Certified public Accountants (SOCPA)- http://www.socpa.org.sa• Saudi Accounting Association (SAA)- http://www.saa.org.sa/• International Federation of Accountants (IFAC)- http://www.ifac.org/• Saudi Stock Exchange (Tadawul)- http://www.tadawul.com.sa/
Other Learning Materials	<ul style="list-style-type: none">• Accounting standards issued by the Saudi Organization for Certified Public Accountants• Auditing standards issued by the Saudi Organization for Certified Public Accountants• International Accounting Standards• International Auditing Standards• Desktop programs group (Word- Excel – PowerPoint)

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Lecture room
Technology Resources (AV, data show, Smart Board, software, etc.)	Smart board, Desktop, Data show.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Computer applications in accounting
Course Code:	0603404
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 9 / 3th year			
4. Pre-requisites for this course (if any):			
Accounting information systems			
5. Co-requisites for this course (if any):			
None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description <p>This course is design for accounting student. The aim of the course is to illustrate the difference between manual and computerized accounting systems. The course aims to provide students with the basic skills and training on doing different accounting applications using computer software such as Microsoft Excel. In addition, this course will provide students with using computer applications packages such as SAP.</p>
2. Course Main Objective <p>At the end of this course, students will be able to:</p> <ul style="list-style-type: none"> 1- Differentiate between manual and computerized accounting systems. 2- Use Microsoft Excel software in doing different accounting applications. 3- Know the basics of SAP ERP system. 4- Prepare an integrated accounting processes on SAP.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Compare between manual and computerized accounting systems.	K2
1.2	Recognize the basics of Microsoft Excel and SAP ERP systems.	K1
2	Skills :	
2.1	Use Microsoft Excel software in doing different accounting applications.	S1
2.2	Prepare an integrated accounting processes on SAP.	S2
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups	V1
3.2	Demonstrate effective oral and written communication	V2
3.3	Prepare simple accounting program for a small or medium size company.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	1.5
2	Comparison between manuals and computerized accounting systems	1.5
3	Part Three: Using Microsoft Excel program in accounting applications 3.1 Introduction about Microsoft Excel program 3.2 Excel equations and formulas 3.3 Project evaluation techniques using Excel 3.4 Using Excel Scenario tool in doing differentiation analysis 3.5 Using Excel Solver tool in solving linear programming problems	12
4	Part Four: SAP ERP System 4.1 Theoretical Introduction about SAP 4.2 SAP navigation, screens, toolbars, transaction codes, transactions performing methods, search. 4.3 Create Bank, Create Reconciliation Account, Create Expense 4.4 Post Transfer, Review Transfer on 4.5 Create Cost Element, Create Vendor 4.6 Invoice, Display and Review General Ledger Account Balances 4.7 Post Payment, Display and Review General Ledger and run financial statements 4.8 Case studies on SAP financial module	12
5	Part Five: SAP Warehouse Management Module 5.1 Create New Customer, Change Customer 5.2 Create Customer Inquiry, Create Customer Quotation, Create Sales Order 5.3 Create Invoice, Post Receipt 5.4 Create Material, Purchase Requisition, Create Quotation, Evaluate Quotations on Price, Reject Quotations 5.5 Create Invoice, Post Payments to Vendor 5.6 Case studies on SAP Warehouse Management Module	12
6	Presentation of Projects	6
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Compare between manual and computerized accounting systems.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
1.2	Recognize the basics of SAP ERP system.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
...			
2.0	Skills		
2.1	Use Microsoft Excel software in doing different accounting applications.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
2.2	Prepare an integrated accounting processes on SAP.	<ul style="list-style-type: none"> • Lecture • Debates 	<ul style="list-style-type: none"> • Assignments • Quizzes • Exams
...			
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals, teams, and large groups.	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Assignments - Class participation -Individual/or group project presentation
3.2	Demonstrate effective oral and written communication	<ul style="list-style-type: none"> -Debates - Individual and Small group Work 	<ul style="list-style-type: none"> -Class participation - Assignments -Individual /or group project presentation
3.3	Prepare simple accounting program for a small or medium size company.	Computer Lap	Project

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam 1	6th	30 %
3	Final exam	12th	40 %
4			
5			
6			
5			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<ul style="list-style-type: none">• Gaylord N. Smith., Excel Applications for Accounting Principles., ISBN-13: 978-1111581565.• Katherine T. Smith, L. Murphy T Smith, Lawrence C. Smith., Microsoft Excel for Accounting: Managerial and Cost., 1st Edition, ISBN-13: 978-0130085535.
Essential References Materials	<ul style="list-style-type: none">• Neale Blackwood., Advanced Excel Reporting for Management Accountants (Wiley Corporate F&A)., 1st Edition.• David Burns, Financial Accounting in SAP : Practical Guide, 2nd ed., 2018.
Electronic Materials	<ul style="list-style-type: none">• SAP University Alliance webpage https://www.sap.com/corporate/en/company/innovation/next-gen-innovation-platform/university-alliances.html• Saudi commission of chartered accountants http://www.socpa.org.sa
Other Learning Materials	<ul style="list-style-type: none">• Microsoft Office: Students can download free original copy using university email.• SAP Program

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop, Microsoft Office, SAP Program.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Corporate Governance and Business Ethics
Course Code:	0674-401
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	4
1. Course Description	4
2. Course Main Objective.....	4
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1. Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3 hrs			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 10/ 4th Year			
4. Pre-requisites for this course (if any): Internal Control and Audit, and External Audit and Assurance			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

The value of a firm depends on good corporate governance practices protecting investors. Greater protection of shareholders lowers the cost of capital due to better risk mitigation. Thus, the set of governance practices, rules, and regulations that promote private sector investment and jobs creation also promote firm value. Topics include the role and responsibilities of shareholders (principals), the boards of directors (the principals' representatives), and the executive management (agent). They also include executive compensation policies, boardroom structure and practices, corporate disclosure and transparency, and the value of the shareholder vote. The course looks into corporate pyramidal structures, hostile takeovers, and the failure of the market for corporate control. It examines the role of financial institutions and credit rating agencies in promoting corporate governance, and how transparency, accountability, responsibility, and fair and equitable treatment of all shareholders help improve corporate governance and reduce agency conflicts between principals, management, and the board of directors. This course also focuses on the governance system in Saudi Arabia. Also, this course concern on Business Ethics with Corporate Social Responsibility.

2. Course Main Objective

It aims to give students a clear picture of corporate governance in Saudi Arabia, with more focus on functions and responsibilities of the Board of Directors and governance procedures. Furthermore, this course provides students a comprehensive and clear picture of corporate governance in family business, as it constitutes a large part of the Saudi economy, also, governance in public sectors as well. In addition, a brief description of Business Ethics, and Corporate Social Responsibility.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Knowing terminology, challenges and differences that are related to corporate governance in listed companies and family business	K1
1.2	Knowing how to board of directors work.	K1
1.3	Knowing how to establish governance framework	K2
2	Skills :	
2.1	Links corporate governance theories with what is actually applied	S1
2.2	Understands and analyses issues that are related to main subjects that a student would face in a practical world.	S2
2.3	Develop decision making skills	S3
2.4	Build a positive relationships and communication skills with others.	S4
3	Values:	
3.1	Develop business ethics	V3

C. Course Content

No	List of Topics	Contact Hours
1	Introduction of Corporate Governance	3
2	Development of Corporate Governance and Challenges	3

3	International Principles and Codes of Corporate Governance	3
4	Board of Directors	4.5
5	Family Business and Corporate Governance	6
6	Theories of Corporate Governance	4.5
7	Corporate Governance in Saudi Arabia	3
8	Governance in the public	3
9	Some experience of Corporate Governance around the world	3
10	Selected topics in Corporate Governance	3
11	Introduction into Business Ethics	3
12	Introduction into Corporate Social Responsibility	3
Total		42

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Knowing terminology, challenges and differences that are related to corporate governance in listed companies and family business	<ul style="list-style-type: none"> Lecture Brainstorming 	<ul style="list-style-type: none"> Assignments Case Study Quizzes Exams
1.2	Knowing how to board of directors work.	<ul style="list-style-type: none"> Lecture Brainstorming 	<ul style="list-style-type: none"> Assignments Case Study Quizzes Exams
1.3	Knowing how to establish governance framework	<ul style="list-style-type: none"> Lecture Brainstorming 	<ul style="list-style-type: none"> Assignments Case Study Quizzes Exams
2.0	Skills		
2.1	Links corporate governance theories with what is actually applied	<ul style="list-style-type: none"> Lecture Brainstorming 	<ul style="list-style-type: none"> Assignments Case Study Exams
2.2	Understands and analyses issues that are related to main subjects that a student would face in a practical world.	<ul style="list-style-type: none"> Lecture Brainstorming 	<ul style="list-style-type: none"> Assignments Case Study Exams
2.3	Develop decision making skills	<ul style="list-style-type: none"> Lecture Brainstorming 	<ul style="list-style-type: none"> Assignments Case Study Exams
2.4	Build a positive relationships and communication skills with others.	<ul style="list-style-type: none"> Debates 	<ul style="list-style-type: none"> Build a positive relationships and communication skills with others.
3.0	Values		
3.1	Develop business ethics	<ul style="list-style-type: none"> Debates Small group work 	<ul style="list-style-type: none"> Research and presentation task

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Mid-term Exam	6 th	30%
2			
2	• Project, case studies, Quizzes and Assignments	Within the semester	30%
3	Final Exam	12th	40%
4	Total		100%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

- Office hours : Two times per week (3 hours)
- The use of e-mail and Blackboard offered by the university any time through the week.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Corporate governance and accountability, Jill Solomon
Essential References Materials	Corporate governance, Christine Mallin
Electronic Materials	
Other Learning Materials	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Lecture room can accommodate smoothly the students, as well as the availability of individual computers within the laboratories of the faculty.
Technology Resources (AV, data show, Smart Board, software, etc.)	Availability of individual computers within the laboratories of the faculty

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Accounting for Zakat and Taxes
Course Code:	0603402
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	5
F. Learning Resources and Facilities.....	6
1. Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	6
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3 hours	
2. Course type	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Level 10 / 4th year	
4. Pre-requisites for this course (if any): Intermediate Accounting (2)	
5. Co-requisites for this course (if any): None	

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45 H	100 %
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This Course includes Subjects such as: the Nature of the Zakat Accounting System, Individuals and Funds Subject to Zakat, and Accounting Procedures to Calculate the Zakat on Different Sources of Funds, Zakat Accounting in the Saudi Arabia system, The Tax Accounting System in the Kingdom, How to Calculate the Tax Base, and the Preparation of the Recognition of Zakat and Taxation According to the Department of Zakat and Income Instructions in the Kingdom.

2. Course Main Objective

The main purpose of this course is to orient students about the importance of zakat and tax Accounting.

Course Objectives

At the end of this course, students will be able to:

- 1. Define the Features of Zakat & Tax System in the Kingdom of Saudi Arabia.**
- 2. Compare Zakat and Tax System.**
- 3. Identify the VAT and selective tax, accounting rules**
- 4. Calculate Zakat according to the Saudi System Setting.**
- 5. Calculate Tax according to the Saudi System Setting.**

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Explains the theoretical framework for accounting Zakat and taxes in Islam and the regulations in force in the Kingdom.	K1
1.2	Describe the types of funds subject to zakat and tax and the conditions of each.	K3
1.3	Recognizes the components of the income tax and value added tax (VAT) of taxpayers in Saudi Arabia	K4
1...		
2	Skills :	
2.1	Measures the amount of zakat payable on each type of money in the Kingdom of Saudi Arabia.	S1
2.2	Calculates the pot and the amount of tax payable on the taxpayers in the VAT and income tax in the Kingdom	S2
2.3		
2...		
3	Values:	
3.1	Demonstrate effective oral and written communication	C1
3.2	Demonstrate self- and collaborative learning, time management ability and leadership while working with individuals and small groups	C4
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	– Introduction to zakat and tax accounting	
2	– Income tax applications in Saudi Arabia	
3	– Tax payers and tax rates	
4	– Taxable income and tax-free income	
5	– Deductible & Undeductible Expenses	
6	– Post losses	
7	– Long, term contracts	
8	– First quarterly test	
9	– Zakat Applications in Saudi Arabia	
10	– Types and Branches of zakat	
11	– Zakat Payers	
12	– Determine the Zakat Base	
13	– Deductible Expenses	
14	– Undeductible Expenses	
15	– VAT Accounting	
Total		

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Explains the theoretical framework for accounting Zakat and taxes in Islam and the regulations in force in the Kingdom.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	Describe the types of funds subject to zakat and tax and the conditions of each.	• Lecture • Debates	• Assignments • Quizzes Exams
1.3	Recognizes the components of the income tax and value added tax (VAT) of taxpayers in Saudi Arabia	• Lecture • Debates	• Assignments • Quizzes Exams
2.0	Skills		
2.1	Measures the amount of zakat payable on each type of money in the Kingdom of Saudi Arabia.	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	Calculates the pot and the amount of tax payable on the taxpayers in the VAT and income tax in the Kingdom	• Lecture • Debates	• Assignments • Quizzes Exams
...			
3.0	Values		
3.1	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Individual /or group project presentation
3.2	Demonstrate self- and collaborative learning, time management ability and leadership while working with individuals and small groups	-Debates - Individual and Small group Work	-Assignments - Class participation
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30 %
2	Midterm exam	6 th	30 %
3	Final exam	12 th	40 %
4			
5			
6			
7			
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

- Academic advising

- **3 weekly Office Hours**
- **Guidance and Counselling office supervised by a faculty member.**

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Dr. Khalid Idris Al-Falki, Zakat accounting and tax framework and practical application in the Saudi business environment, Riyadh, 2020.	
Essential References Materials	<ul style="list-style-type: none"> - Dr. Khalid Fawazin Al-Fahed, Tax accounting VAT in Saudi Arabia. - Training material for fellowship tests, zakat and tax, Saudi Authority of Chartered Accountants. - Zakat accounting and tax application contemporary in Saudi Arabia, Dr. Abdullah Al-Hammoud. 	
Electronic Materials	<ul style="list-style-type: none"> - Zakat and income authority , www.dzit.gov.sa - The Saudi authority for Saudi Organization for Certified Public Accountants website https://socpa.org.sa/ - Union of Arab Accountants Website. http://theafaa.org.eg/ 	
Other Learning Materials	<ul style="list-style-type: none"> - International cost assessment issued by cost accounting standards board (CASB). - Institute of Management Accounting (IMA) - The Association of Chartered Certified Accountants 	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, Desktop.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Course Specifications

Course Title:	Advanced Accounting
Course Code:	0674-403
Program:	Bachelor in Accounting
Department:	Accounting
College:	School of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1. Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 11/ 4th year			
4. Pre-requisites for this course (if any): Intermediate Accounting 1			
5. Co-requisites for this course (if any):			
None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45H	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description <p>This course is design for accounting student. The main purpose of this course is to provide advanced courses dealing with financial accounting and reporting in the following topical areas: stock investment, business combinations, consolidated financial statements, derivatives and foreign currency transactions, and foreign currency financial statements.</p>
2. Course Main Objective <p>At the end of this course, students will be able to:</p> <ol style="list-style-type: none"> 1. Define and prepare the consolidated financial statements for holding companies. 2. Explain the accounting for transaction in foreign currency. 3. Translate of consolidated financial statement in foreign units 4. Describe of international transfer pricing

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define the basic concepts of consolidated financial statement, and recognize how can use purchase method in acquisition.	K1
1.2		
1.3		
1...		
2	Skills :	
2.1	Prepare adjustment entries for preparation financial statements	S1
2.2	Prepare consolidated financial statement.	S2
2.3	Analyze the transactions in foreign currency and make the required entries for it	S1
2.4	Demonstrate effective oral and written communication	S4
3	Values:	
3.1	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V3
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
	Course Outline	1.5
1	Stock Investment, Business Combination and Consolidation Financial Statements <ol style="list-style-type: none"> Accounting for Stock Investments (Fair Value and Equity Methods) Sale and Purchase of an Equity Interests. Disclosure for Equity Interests. Reasons for Business Combinations. Legal Form of Business Combinations. Accounting for Combinations as Acquisitions. Business Combinations Consummated through Stock Acquisitions Consolidated Balance Sheet at Date of Acquisition Consolidated Balance Sheets after Acquisition Assigning Excess to Identifiable Net Assets and Goodwill Intercompany Profit Transactions—Inventories Intercompany Profit Transactions—Plant Assets Intercompany Profit Transactions—Bonds 	21
2	The accounting for transaction in foreign currency. <ol style="list-style-type: none"> Foreign transaction concept in a foreign currency and local currency The exchange rate—means of translation Rates Measured versus Denominated The accounting for transactions in foreign currency without Forward exchange contracts Using Forward Exchange Contracts as a Hedge The accounting of Forward Exchange Contracts for speculative on foreign currency exchange rates 	12
3	Translation of Financial Statements of Foreign Affiliates. <ol style="list-style-type: none"> Accounting for Operations in Foreign Countries 	10.5

	2. Translating Financial Statements of Foreign Affiliates 3. Objectives of Translation 4. Translation Methods 5. Identifying the Functional Currency 6. Translation of Foreign Currency Financial Statements 7. Translation of Foreign Financial Statements	
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define the basic concepts of consolidated financial statement, and recognize how to use purchase method in acquisition.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2			
...			
2.0	Skills		
2.1	Prepare adjustment entries before preparing financial statements	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	Prepare consolidated financial statement.	• Lecture • Debates	• Assignments • Quizzes Exams
2.3	Analyze the accounting transaction in foreign currency.	• Lecture • Debates	• Assignments • Quizzes • Exams
2.4	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Individual /or group project presentation
3.0	Values		
3.1	Demonstrate self- and collaborative learning, time management ability and leadership while working with individuals and small groups	-Debates - Individual and Small group Work	-Assignments - Class participation
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Course work (Class participation, Assignments, Quizzes, Individual/ or group project presentation)	During the Semester	30%
2	Midterm exam	6 th	30%
3	Final exam	12 th	40 %
4			
5			
6			
7			

#	Assessment task*	Week Due	Percentage of Total Assessment Score
8			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Academic advising

3 weekly Office Hours

Guidance and Counselling office supervised by a faculty member.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Advanced Accounting, Global Edition, 13th Edition Floyd A. Beams et al. 2019
Essential References Materials	ADVANCED ACCOUNTING, DEBRA C. JETER PAUL K. CHANEY, 7th EDITION, 2018
Electronic Materials	<ul style="list-style-type: none"> • Saudi organization of certified public accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • IFRS Foundation, https://www.ifrs.org
Other Learning Materials	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data Show, Smart Board
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Course objectives content and learning outcomes	Curriculum Committee Faculty	Course review Course report
Effectiveness of teaching	Students	Course evaluation survey
Student Grade Achievement Verification	Peer Reviewer	Cross check
Achievement of course learning outcomes	Faculty	Template of CLOs Assessment
Learning resources and facilities	Students Faculty	Course Evaluation survey Course report
Student academic counseling and support	students	Course Evaluation Survey
Course quality Management	Program Coordinator	Course Report review

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443



Field Experience Specifications

Course Title:	Field Experience
Course Code:	0603407
Program:	Bachelor in Accounting
Department:	Accounting
College:	School of Business
Institution:	King Faisal University

Table of Contents

A. Field Experience Identification	3
B. Learning Outcomes, and Training and Assessment Methods	3
1. Field Experience Learning Outcomes	3
2. Alignment of Learning Outcomes with Training and Assessment Methods/ Activities.....	3
3. Field Experience Learning Outcomes Assessment	4
C. Field Experience Administration	4
1. Field Experience Locations	4
2. Supervisory Staff.....	5
3. Responsibilities	5
4. Field Experience Implementation	7
5. Safety and Risk Management.....	7
G. Training Quality Evaluation	8
E. Specification Approval Data.....	8

A. Field Experience Identification

1. Credit hours:	6 hours
2. Level/year at which this course is offered:	level 12 / fourth year, after completing 120 credit hours
3. Dates and times allocation of field experience activities.	
<ul style="list-style-type: none"> Number of weeks: (16) weeks Number of days: (5) days Number of hours: (6) hours 	
4. Pre-requisites to join field experience (if any):	

B. Learning Outcomes, and Training and Assessment Methods

1. Field Experience Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Recognize practices related to financial accounting, cost accounting, auditing and Zakat and tax accounts practices	K.4
2	Skills:	
2.1	Evaluate accounting practices applied in training entities according to scientific standards	S.2
2.2	Demonstrate effective oral and written communication	S.4
2.3	Work effectively with individuals and group	S.4
3	Values:	
3.1	Develop solutions that improve the quality of business community	V.1
3.2	Commitment to professional and ethical conduct	V.3
3.4		

2. Alignment of Learning Outcomes with Training Activities and Assessment Methods

Code	Learning Outcomes	Training Methods/Activities	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Recognize practices related to financial accounting, cost accounting, auditing and Zakat and tax accounts practices	Workshop Hands-on experience Job shadowing	Progress reports
2.0	Skills		
2.1	Evaluate accounting practices applied in training entities according to scientific standards	Hands-on experience Job shadowing	Final report
2.2	Demonstrate effective oral and written communication	Workshop English course	English exam Oral presentation Final report
2.3	Work effectively with individuals and group	Workshop Hands-on experience Job shadowing	Employer evaluation
3.0	Values		

Code	Learning Outcomes	Training Methods/Activities	Assessment Methods
3.1	Develop solutions that improve the quality of business community	Workshop Hands-on experience Job shadowing	Final report Employer evaluation
3.2	Commitment to professional and ethical conduct	Workshop Hands-on experience Job shadowing	Employer evaluation
3.4			

3. Field Experience Learning Outcomes Assessment

a. Students Assessment Timetable

#	Assessment task*	Assessment timing (Week)	Percentage of Total Assessment Score
1	Student's progress reports.	4-8-12	15%
2	Cooperative final report.	12	35%
3	Oral presentation.	12	15%
4	Employer evaluation	During Semester	25%
5	English courses	During Semester	10%

*Assessment task (i.e., Practical test, oral test, presentation, group project, essay, etc.)

b. Assessment Responsibilities

م	Category	Assessment Responsibility
1	Teaching Staff	<ul style="list-style-type: none"> Student's Progress Reports Cooperative Final report Oral Presentation English Courses
2	Field Supervisor	<ul style="list-style-type: none"> Employer evaluation
3	Others (specify)	

C. Field Experience Administration

1. Field Experience Locations

a. Field Experience Locations Requirements

Suggested Field Experience Locations	General Requirements*	Special Requirements**
Saudi Aramco	<ul style="list-style-type: none"> A computer connected to the internet. A user account within the organization intranet to allow students to work on information systems in use. Allow students to attend a variety of training courses and participate to internal and external events to develop knowledge and skills. 	<ul style="list-style-type: none"> Auditing/Accounting information systems ERP/Costing systems IFRS Adoption
Sabic		
Ernst & Young		
Alhasa Hospital		
Other industrial, commercial and services organizations		

*Ex: provides information technology ,equipment ,laboratories ,halls ,housing ,learning sources ,clinics etc.

**Ex: Criteria of the training institution or related to the specialization, such as: safety standards, dealing with patients in medical specialties, etc.

b. Decision-making procedures for identifying appropriate locations for field experience

- Searching for potential field experience opportunities based on the above requirements.
- A contract is signed between the chosen training organizations which includes terms and conditions for the management of risk and responsibility of all parties.
- Encourage the training organization to involve student in real work related to their domain and knowledge and skills.
- In case of unavailability, students can suggest a field experience site with a minimal requirements.

2. Supervisory Staff

a. Selection of Supervisory Staff

Selection Items	Field Supervisor	Teaching Staff
Qualifications	<ul style="list-style-type: none"> • Msc • Bachelor with professional certification or respected experience 	Ph.D
Selection Criteria		

b. Qualification and Training of Supervisory Staff

(Including the procedures and activities used to qualify and train the supervisory staff on supervising operations, implementing training activities, the follow-up and evaluation of students, etc.)

Cooperative Training Unit arranges an orientation workshop every semester for the Academic Supervisors for the cooperative training program. The workshop provides Academic supervisors the opportunity to understand the importance of frequent communication between them and their students. In addition, they will be handed all information and documents they will need during the training period, including this program manual and the forms which they will be using. The program plan structure is explained in each workshop and famous student questions and concerns are addressed.

3. Responsibilities

a. Field Experience Flowchart for Responsibility

including units, departments, and committees responsible for field experience, as evidenced by the relations between them.

There are four participants responsibilities whom performing an important roles in the development and successful completion of the cooperative training program. These participants are:

- Cooperative Training Unit.
- Training Organization.
- Academic Supervisor.
- Academic Departments.

weeks	Processes and Activities	Responsibilities
8 weeks before cooperative training started.	<ul style="list-style-type: none"> • Student s Registration in Cooperative Training Program. • Provide Student Cooperative Training Letter. • Approved by Training Provider. 	Student. Cooperative Training Unit. Training Organization

1st Week of Semester	<ul style="list-style-type: none"> Follow up and approve the nominated lists of eligible students for the cooperative training program submitted by academic departments. Attends Orientation Seminar. 	Cooperative Training Unit. Academic Departments. Students.
1st week of cooperative training	<ul style="list-style-type: none"> Starts Cooperative Training. Submits Academic Supervisor Contact Form. Submits Training Schedule. 	Academic Supervisor. Field Supervisor. Student.
4th Week	<ul style="list-style-type: none"> Completes First Progress Report Form. 	Students.
8th Week	<ul style="list-style-type: none"> Completes Second Progress Report Form. 	Students.
12th Week	<ul style="list-style-type: none"> Completes Third Progress Report Form. 	Students.
16th Week	<ul style="list-style-type: none"> Completes Cooperative Training Final Report. Submit Field Supervisor Final Evaluation Form. Cooperative Training Oral Presentation. Grading Students Reports and Deliverables. 	Student. Academic Supervisor. Field Supervisor.

b. Distribution of Responsibilities for Field Experience Activities

Activity	Department or College	Teaching Staff	Student	Training Organization	Field Supervisor
Selection of a field experience site	√				
Selection of supervisory staff	√				
Provision of the required equipment			√	√	
Provision of learning resources	√			√	
Ensuring the safety of the site	√			√	
Commuting to and from the field experience site		√	√		
Provision of support and guidance	√	√		√	√
Implementation of training activities (duties, reports, projects,	√	√	√		√

Activity	Department or College	Teaching Staff	Student	Training Organization	Field Supervisor
Follow up on student training activities		√			√
Adjusting attendance and leave		√		√	√
Assessment of learning outcomes	√	√			
Evaluating the quality of field experience			√	√	
Others (specify)					

4. Field Experience Implementation

a. Supervision and Follow-up Mechanism

- Complete and submit academic supervisor contact form and training schedule from field supervisor.
- Communicate with the supervisor in the training organization regarding the duties assigned to students, and to provide some opportunities for applying their knowledge and skills.
- Arrange monthly meetings with student to discuss the progress of the student's training.
- Communicate with the field supervisor to discuss trainee's progress.
- The training organization will assess students regarding to several aspects related to the training such as professional behavior, professional relations, professional knowledge and performance and the initiative.
- Grade the student's final report and allocate the student's final grade in the system.

b. Student Support and Guidance Activities

- Arrange with students the filing of all the documents and records.
- Support students in writing their cooperative training final report in professional format, and preparing for oral presentation.
- Monitor students during training period to assure the smooth running of the training program

5. Safety and Risk Management

Potential Risks	Safety Actions	Risk Management Procedures
MIS risks	Brochure Distribution	A special brochure will be available for students about safety and risk management related to MIS field.
Intellectual properties and information confidentiality	Awareness Lecture	Students will be informed about the importance of intellectual properties and information confidentiality as well as general directives to protect organization data and systems.
Conduct of ethics	Awareness Lecture	Students are encouraged to works ethically to preserve both university and organization reputation.

G. Training Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
<ul style="list-style-type: none"> Satisfaction level on KFU graduates. Assessment of KFU graduates directly after being employed. Improvement of KFU graduates' skills during employment. 	Training Organization	Indirect Assessment
Effectiveness of the field experience program in developing students' skills.	Students	Indirect Assessment

Evaluation areas (e.g., Effectiveness of Training and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Supervisory Staff, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

E. Specification Approval Data

Council / Committee	Department Council
Reference No.	Meeting 21
Date	14 – 11 – 1443