هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

اعتماد
NCAAA
T4
2020

Course Specifications

Course Title:	**Accounting For Governmental and Non-Profit Organizations**
Course Code:	**0603306**
Program:	**Bachelor In Accounting**
Department:	**Accounting**
College:	**Collage of Business**
Institution:	**King Faisal University**

جامعة الملك فيصل
KING FAISAL UNIVERSITY
كلية إدارة الأعمال
School of Business
مكتب الشؤون الاكاديمية

Table of Contents

A. Course Identification

1. Credit hours: 3 Hours	
2. Course type	
a. University ☐ College ☐ Department ☐ Others ☐	
b. Required ☐ Elective ☐	
3. Level/year at which this course is offered: Level 6 / 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		
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	**Course Outline**	3
2	**Part One : The framework of government accounting system** 1.1- The main Concepts of government accounting system. 1.2- The goals of the government accounting system 1.3 Principles of government accounting system 1.4 Regulations and procedures of government accounting system	6
3	**Part Two : The budget** 2.1 Principles of budget preparation 2.2 Methods for estimating the budget items 2.3 Classification of the budget.	6
3	**Part Three: The accounting system of government in the KSA** 3.1 Government Accounting Theory 3.2 Principals of government accounting system 3.3 Accounting books of government accounting system 3.4 The overall structure of government accounts	3
4	Part Four: **Recording financial transactions of government organizations** 4.1 Recording of general expenditures. 4.2 Recording of general revenues.	12
5	**Part Five: The financial reports of government units:** 5.1 Expenditures account 5.2 Revenues account 5.3 Statement of the change in the balance of fund 5.5 Final account	3
6	**Part Six : The accounting system in the non-profit organizations** 6.1 Nature of the accounting system in the non-profit organizations	3

	6.2 The importance of the accounting system 6.3 The structure of the accounts in non-profit organizations	
7	Part Seven: **Recording financial transactions of non-profit organizations** 6.1 Recording of expenditures 6.2 Recording of revenues	3
8	**Part Eight: Reports and financial statements of the non-profit organizations** 8.2 Statement of the change in the balance of fund 8.3 Statement of revenues and expenditures 8.4 Balance sheet	3
9	**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	Identify the Government Accounting concept, principles and cycle.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	Define the role of Government Accounting in preparing the Government budget.	• Lecture • Debates	• 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.	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	Prepare reports and financial statements of the non-profit organizations.	• Lecture • Debates	• 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	-Debates - Individual and Small group Work	-Assignments - Class participation -Individual/or group project presentation
3.2	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Assignments - Class participation -Individual/or group 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	20%
2	Midterm exam 1	6^{th}	20%
3	Midterm exam 2	12^{th}	20%
4	Final exam	16^{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	Sultan Al-Mohammad Sultan & Wasfy Abou Almakarem , " Accounting in government units and other social organizations", Almarekh Publishing House, Saudi Arabia, 2009.
Essential References Materials	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. 2- Sultan Al-Mohammad Sultan, "Governmental Accounting", . Almarekh Publishing House, Saudi Arabia,2012.
Electronic Materials	• Saudi Organization for Certified Public Accountants http://www.socpa.org.sa • International Federation of Accountants http://www.ifac.org. • 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- 27
Date	10-08-2020

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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Course Specifications

Course Title:	Seminars in Accounting
Course Code:	0603406
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours: 3hours
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☐ Elective ☑
3. Level/year at which this course is offered: Level 6/3rd year
4. Pre-requisites for this course (if any): Intermediate accounting (2) 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 designed for only accounting student. The main aim of the course is to introduce the scientific research. Therefore, this course will cover the following topics: An introduction to the scientific research, including the research stages, methods (qualitative and quantitative) and the research steps. The course recognize the research problem and formulate the research hypothesis or questions. It focus also on constructing a discussion, dialogue, debate, scientific criticism and expressing opinion.

2. Course Main Objective

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

1- Define the concepts, stages, methods, and steps of scientific research.

2- Know how to recognize and specify a research point that will be the field for the research preparation.

3- Explain how to formulate the research problem and research assumptions, objectives, hypothesis and limitations.

4- Justify how to choose the suitable scientific methodology and procedure of the research problem.
5- Construct a discussion, dialogue, debate, scientific criticism and expressing opinion.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	• Identify recent topics in accounting and related practical situations	K1
1.2	• Recognize the stages, methods and steps of implementing scientific research	K1
1.3		
1...		
2	**Skills :**	
2.1	• Analyze the environment of practical application of business organizations in place of the research seminars presented by the professors of the department	S3
2.2	• Interpret and analyze purposeful and constructive dialogue and discussion with external speakers (experienced) and practitioners of the accounting profession in different application areas arranged for their invitation by the department.	S3
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	Use appropriate information systems, technological tools to prepare a research	C3
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	3
2	Discussion 1: VAT (group work)	6
3	Discussion 2: Financial statement analysis (group work)	3
4	Discussion 3: Accounting for HR	6
5	Discussion 4:Corporate Governance (individual work)	6
6	Discussion 5: IFRS (group work)	3
7	Discussion 6: Accounting for social activities	3
8	Discussion 7: Accounting Principles in Petroleum Companies	3
9	Discussion 8: Environmental accounting	3
10	Discussion 9: topic choose by students (individual work) e.g. Internal audit, accounting treatment for financial leasing, accounting performance measures, profit management	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	• Identify recent topics in accounting and related practical situations	• Lecture • Debates	• Class participation • Assignments • Presentation
1.2	• Recognize the stages, methods and steps of implementing scientific research	• Lecture • Debates	• Class participation • Assignments -presentation
...			
2.0	**Skills**		
2.1	• Analyze the environment of practical application of business organizations in place of the research seminars presented by the professors of the department	• Lecture • Debates	• collecting data (interview) • Assignments presentation
2.2	• Interpret and analyze purposeful and constructive dialogue and discussion with external speakers (experienced) and practitioners of the accounting profession in different application areas arranged for their invitation by the department.	• Lecture • Debates	• Collecting data (interview and questionnaire) • Assignments 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
3.2	Demonstrate effective oral and written communication	-Debates	-Individual /or group project presentation

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
		- Individual and Small group Work	
3.3	Use appropriate information systems, technological tools to prepare a research	- Individual and Small group Work	-Individual /or group 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	20%
2	Midterm exam 1	6th	20 %
3	Midterm exam 2	12th	20 %
4	Final exam	16th	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	Mahdi Zwailiy, Tahseen AlTarawna- "the scientific research methodology" – Amman – 1998 - 1418
Essential References Materials	Oma Sikran – Ways of research in the administrative sciences – syllabus to build research skills – translated by Ismail A Basyoni – Dar AlMareekh – Ryadh. - Anslim Straus – Juliet Korbin – "The basics of the qualitative Research" : methods and procedures of deep-rooted theory – translated by Abdulla Ibn Hussain AlKalifa- centre of researches and admin studies – General Admin – institute KSA 1419 - 1999
Electronic Materials	• 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	• 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	
Reference No.	
Date	

هيئة تقويم التعليم والتدريب
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Course Specifications

Course Title:	**Intermediate Accounting 1**
Course Code:	**0603202**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

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Table of Contents

A. Course Identification

1. Credit hours: 3hours	
2. Course type	
a. University ☐ College ☐ Department ☑ Others ☐	
b. Required ☑ Elective ☐	
3. Level/year at which this course is offered: Level 4/2nd year	
4. Pre-requisites for this course (if any): Principles of 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

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 Identify the conceptual framework underlying financial accounting, As well as Recognize the problems of reporting accountants 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.
3- Familiarity with the accounting standards applied in IFRS
4- Ability to prepare the financial statements in its various forms.
5- Recognize the problems of reporting accountants receivable, Inventory, Property, Plant, and Equipment and intangible assets.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	Define the basic concepts of Financial Accounting Theory and Conceptual Frameworks for Financial Reporting.	K1
1.2	Explain concept 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	prepare of accounts receivable, Inventory, Property, Plant, and Equipment and intangible assets.	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	C2
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 3.7 The Structure of Financial Reports and Their Relationships	13.5

	3.7.1 Overview of fi nancial statement presentation and interrelationships 3.7.2 Balance sheet (statement of fi nancial position) 3.7.3 Statement of changes in equity 3.7.4 Statement of comprehensive income 3.7.5 Statement of cash fl ows 3.7.6 Note disclosures 3.7.7 Discontinued operations and other non-current assets held for sale 3.7.8 Comparative fi gures	
4	Part Four: Cash and Receivables 4.1 Cash and Cash Equivalents 4.2 Trade Receivables: Initial Classifi cation, 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 6.5 Substantive Differences Between IFRS and ASPE	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
8	Part Eight: Applications of Fair Value to Non-Current Assets 8.1 Revaluation Model of Measuring Carrying Values Subsequent to Initial Acquisition 8.2 Impairment 8.3 Investment Property 8.4 griculture 8.5 Non-Current Assets Held for Sale and Discontinued Operations 8.6 Substantive Differences Between IFRS and ASPE	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		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.1	Define the basic concepts of Financial Accounting Theory and Conceptual Frameworks for Financial Reporting.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	Explain concept Accrual Accounting.	• Lecture • Debates	• Assignments • Quizzes Exams
...			
2.0	**Skills**		
2.1	Prepare financial statements in its various forms in accordance with International Financial Reporting Standards (IFRS).	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	prepare of accounts receivable, Inventory, Property, Plant, and Equipment and intangible assets.	• 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 - 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	20%
2	Midterm exam 1	6^{th}	20 %
3	Midterm exam 2	12^{th}	20 %
4	Final exam	16^{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	Kin Lo, George Fisher, "Intermediate Accounting" Volume One translated by SOCPA, (2017).
Essential References Materials	• Mohammed S. Radi, "Accounting for Assets" , Institute of Public Administration (2011) • Kamal M. AlDahrawi, "Intermediate Accounting" 2009
Electronic Materials	• 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	• 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

Evaluation Areas/Issues	Evaluators	Evaluation Methods
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.	
Date	

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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Course Specifications

Course Title:	Advanced Accounting
Course Code:	0603403
Program:	Bachelor in Accounting
Department:	Accounting
College:	School of Business
Institution:	King Faisal University

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Table of Contents

A. Course Identification

1. Credit hours: 3				
2. Course type				
a.	University ☐	College ☐	Department ☑	Others ☐
b.	Required ☑	Elective ☐		
3. Level/year at which this course is offered: Level 7/ 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

This course is design for accounting student. The main purpose of this course is to provide accounting students about advanced topics in accounting, which concern on consolidated financial statements, Foreign transaction and translation according IFRS.

2. Course Main Objective

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

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 accounting transaction in foreign currency.**	S1
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
	Course Outline	1.5
1	**The consolidated Financial Statements for Holding Companies.** 1. Concept, objectives and forms to join the legal and economic terms 2. concept and the types of control and the nature of the consolidated financial statements 3. Preparation of the consolidated financial statements of the holding companies and subsidiaries in the cases of full and non-full control 4. Preparation of the consolidated financial statements in the history of control in the following periods of the history of control 5. Foundations of accounting for the results of the company's books in the holding company acts	18
2	**The accounting for transaction in foreign currency.** 1. Foreign transaction concept in as a foreign currency and local currency 2. The exchange rate 3. The gains and losses exchange rate 4. The accounting for transactions in foreign currency without exchange futures contracts 5. The accounting for transactions in foreign currency under condition of forward exchange contracts 6. The accounting of forward exchange contracts for speculative purposes on foreign currency rates	14
3	**The consolidation financial statements in foreign units.** 1. The definition and concepts of the accounting of the translation of financial statements prepared in a foreign currency 2. The methods of translation of financial statements	11.5

	3. The translation of the financial statements of the foreign branches and subsidiaries 4. The calculation of gains and losses on translation in the light of the different ways translator	
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 can use purchase method in acquisition.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2			
...			
2.0	**Skills**		
2.1	Prepare adjustment entries for preparation financial statements	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	Prepare consolidated financial statement.	• Lecture • Debates	• Assignments • Quizzes Exams
...	Analyze the accounting transaction in foreign currency.	• 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 1	6^{th}	15 %
3	Midterm exam 2	12^{th}	15 %
4	Final exam	16^{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	Beams, F.A. et. al (2015). Advanced Accounting
Essential References Materials	Abu Hasheesh, K (2009). Advanced Accounting
Electronic Materials	• 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

Evaluation Areas/Issues	Evaluators	Evaluation Methods
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- 27
Date	30-5-2019

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Education & Training Evaluation Commission

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Course Specifications

Course Title:	Principles of Accounting (1)
Course Code:	0603101
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours: 3 hours	
2. Course type a. University ☐ College ☑ Department ☐ Others ☐ b. Required ☑ Elective ☐	
3. Level/year at which this course is offered: : Level 1 / 1st year This course is College of Business requirement and is taught in all School of Business programs below: - Accounting program - Management Information Systems program - Finance program - Administration(Human Resources) program - Risk and Insurance program - Economics program	
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**	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 is designed for accounting and non-accounting student. it is an introductory course dealing with concepts and principles of financial accounting. The focus of this course is to provide a complete vision for recording (using double entry system), classifying and summarizing all the financial transactions by extracting a trail balance in order to present financial statements. Therefore, it covers the following topics: accounting principles, balance sheet equation, recording financial transactions in journal, posting entries to ledger, preparing trial balance and financial statements, and correcting accounting errors.

2. Course Main Objective

The main purpose of this course is to orient students about the importance of Principles of Accounting ,recording financial transactions and preparing financial statement.

Course Objectives

1. Identify the accounting principles, assumptions and their effects on financial statements.
2. Recognize the balance sheet equation and the effects of financial transactions on this equation.
3. Record financial transactions based on the double entry theory and post the entries to the ledger accounts.
4. Prepare trial balance and the basic financial statements.
5. Correct accounting errors.

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.**	K1
1.2	**Defines the accounting cycle, distinguishes between the journal and the ledger, and sets the goal of preparing the Trial Balance.**	K2
1.3		
1...		
2	**Skills :**	
2.1	**Record financial transactions in the Journal, and then goes daily restrictions to the Ledger.**	S1
2.2	**Prepare The Trial Balance and the basic financial statements**	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	**Part One: The intellectual framework of accounting** - Accounting definition - Users of accounting information - The basic accounting terminology - Ethics – Fundamental Business Concept - Forms of Business Enterprises - Financial Statements	9

2	**Part Two: The Recording Process**
	- The Basic Accounting Equation
	- The Accounting Cycle
	  - The Journal
	  - The Ledger
	  - The Trial Balance
	- Correction of Errors
	The First Midterm Exam
		15

3	**Part Three: Accounting For Merchandising Operations** - Inventory Systems - Recording Purchases of Merchandise - Recording Sales of Merchandise **The Second Midterm Exam**	9
4	**Part Four: Financial Statements** - Preparing Financial Statements - Comprehensive Income Statement - financial position Statement.	12
5	**Revision**	
...		
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	**Defines accounting concepts, objectives and functions in general and distinguishes between users of accounting information and their information needs.**	• Lecture • Debates	• Quizzes • Exams • Assignments
1.2	**Defines the accounting cycle, distinguishes between the journal and the ledger, and sets the goal of preparing the Trial Balance.**	• Lecture • Debates	• Quizzes • Exams • Assignments
...			

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.0	**Skills**		
2.1	Records financial transactions in the Journal, and then goes daily restrictions to the Ledger.	• Lecture • Debates	• Quizzes • Exams • Assignments
2.2	prepare The Trial Balance sheet and the basic financial statements	• Lecture • Debates	• Quizzes • Exams • Assignments
...			
3.0	**Values**		
3.1	Demonstrate effective oral and written communication	- 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, , Individual/ or group project presentation)	During the Semester	15%
2	Quizzes	During the Semester	5 %
3	Midterm exam 1	7th	20 %
4	Midterm exam 2	13th	20 %
5	Final exam	16th	40 %
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	Financial Accounting in accordance with International Financial Reporting Standards, Walter Harrison et al., Translated by the Saudi Organization for Certified Public Accountants, Riyadh, 1438H, 2017G.
Essential References Materials	Accounting Principles, Wigant et al. Mostafa Mohamed Gomaa, d. Nizar Al-Shuwayman, Al-Mareekh Publishing House, 2014.
Electronic Materials	- Saudi Organization for Certified Public Accountants (SOCPA) http://www.socpa.org.sa - International organization of accountants http://www.ifac.org - International accounting standard board http://www.iasb.org - Financial accounting standard board http://www.fasb.org
Other Learning Materials	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
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- 27
Date	30-05-2019

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Course Specifications

Course Title:	**Jurisprudence of financial Transactions**
Course Code:	**0603309**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

Table of Contents

A. Course Identification

1. Credit hours: 3 hours	
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☐ Elective ☑	
3. Level/year at which this course is offered: Level 6 / 3th year	
4. Pre-requisites for this course (if any): Intermediate Accounting (2) - 0603301	
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 is designed for accounting and non-accounting student. it is an introductory This course is design for accounting student. The aim of the course is to provide an introduction to characteristics of transactions jurisprudence in Islam. Islamic banking transactions the rule of equity deal in the eyes of Islamic law. So this course will cover the following topics: An introduction to provisions dealing and the various insurance systems. Ruling on dealing in shares in the eyes of Islamic law, transactions of commercial banks.

2. Course Main Objective

The main purpose of this course is to orient students about the importance of characteristics of transactions jurisprudence in Islam.

Course Objectives

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

1. Define provisions dealing and the various insurance systems
2. Recognize the rule of equity deal in the eyes of Islamic law
3. Explain the legitimate alternatives to bonds
4. Explain the legal provisions in commercial banks transactions

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	**Define provisions dealing and the various insurance systems**	K1
1.2	**Recognize the rule of equity deal in the eyes of Islamic law**	K3
1.3		
1...		
2	**Skills :**	
2.1	**Explain the legitimate alternatives to bonds**	S1
2.2	**Explain the legal provisions in commercial banks transactions**	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	**Part One: <u>I. methodology of dealing with contemporary financial transactions</u>** 1.1 The reality of contemporary financial transactions 1.2 Characteristics of jurisprudence financial transactions in Islam 1.3 Approach in addressing emerging issues	4.5
2	**Part Two: <u>insurance system</u>** 2.1 The fact the insurance system 2.2 Fact commercial insurance (insurance premium fixed) 2.3 Commercial insurance contract provision in Islamic law	4.5
3	**Part Three: <u>money</u>** 3.1Real money 3.2The genesis and evolution of money and function 3.3 Money before Islam 3.4Money in Islam 3.5 Money in modern times	3
4	**Part Four: <u>securities</u>** 4.1Stock market "stock market" 4.2The fact of stocks 4.3Definition of stock 4.4Properties in stock companies 4.5 Types of stock companies 4.6 Stock rights in stock companies	3
5	**Part Five: <u>Bond</u>** 5.1The fact bonds	6

	5.2The meaning of the bond 5.3Types of bonds issued by corporations 5.4Ruling on dealing in securities 5.5Legitimate alternatives to bonds 5.6Islamic ruling on muqarada	
6	Part Six: **commercial paper** 6.1Fact commercial paper 6.2The provisions dealing with commercial paper 6.3 Collection of commercial paper 6.4Mortgage securities business 6.5 Discount of commercial papers	3
٧	Part Seven: **transactions of commercial banks** 7.1Fact and function of commercial banks 7.2Islamic ruling on banking 7.3 Bank deposits and cash 7.4Money orders 7.5Documentary credits	9
٨	Part Eight: **Islamic banking transactions** 8.1The genesis of Islamic banks 8.2Transactions of Islamic banks in the eyes of the law 8.3Islamic ruling on banking 8.4 Bank deposits and cash 8.5Money orders 8.6Documentary credits 8.7 Letters of guarantee 8.8Provision of business finance and investment 8.9Murabaha to buy 8.10Renting to own	9
٩	Part Nine: **the jurisprudence of recent transactions** 9.1Telephone television competitions 9.2Marketing for commissions the possibility 9.3Sales quotas 9.4Participate in time	3
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	Define provisions dealing and the various insurance systems	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	Recognize the rule of equity deal in the eyes of Islamic law	• Lecture • Debates	• Assignments • Quizzes Exams
...			
2.0	Skills		
2.1	Explain the legitimate alternatives to bonds	• Lecture • Debates	• Assignments • Quizzes Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.2	Explain the legal provisions in commercial banks transactions	• Lecture • Debates	• Assignments • Quizzes Exams
...			
3.0	**Values**		
3.1	Demonstrate effective oral and written communication	- 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	20%
2	Midterm exam 1	6^{th}	20 %
3	Midterm exam 2	12^{th}	20 %
4	Final exam	16^{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	Rafiq Yunis Al-Masri, **"the jurisprudence of financial transactions for the students of the faculties of Economics and management"**, first edition, Dar al-Qalam, Damascus, 1426.
Essential References Materials	• Hassan Ayoub, **"financial transactions in Islam jurisprudence"**, Dar-es-Salaam publishing and distribution, Cairo, 2006. • Mohamed Othman Shbeir, **contemporary financial transactions in Islamic jurisprudence**, first edition, Dar Al nafaes publishing, Jordan, 1416.

Electronic Materials	• Saudi Organization for certified public accountants **http://www.socpa.org.sa** • Questions and answers on the Fiqh of financial transactions **http://dr-shaal. com** • Research Center of Islamic Fiqh **http://www.kantakji. com** • General Council for Islamic banks and financial institutions **http://www.islamicfi. com**
Other Learning Materials	• **Desktop programs group (Word- Excel – PowerPoint)** **International cost assessment issued by cost accounting standards board (CASB).**

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	**Lecture room**
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 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- 27**
Date	**30-05-2019**

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Course Specifications

Course Title:	**Managerial Accounting**
Course Code:	**0603-302**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

جامعة الملك فيصل
KING FAISAL UNIVERSITY
كلية إدارة الأعمال
School of Business
مكتب الشؤون الأكاديمية

Table of Contents

A. Course Identification

1. Credit hours: 3 hours	
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☑ Elective ☐	
3. Level/year at which this course is offered: Level 5 / 3rd 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	Identify managerial accounting concepts, principles, techniques and tools.	K1
1.2	Describe features of managerial accounting techniques and tools.	K2
2	**Skills :**	
2.1	Apply appropriate quantitative techniques to support decision-making.	S1
2.2	Evaluate the performance of products and business segments.	S1
2.3	Prepare reports to support management in planning, control, performance evaluation, and decision-making.	S2
2.4	Analyze financial and non-financial data to provide relevant information for management decision-making	S3
3	**Values:**	
3.1	Communicate information and ideas with individuals or groups orally or in writing, in a clear manner.	C1

C. Course Content

No	List of Topics	Contact Hours
1	**Part One: Introduction to Management Accounting.** 1.1.Management accounting framework. 1.2.Management accounting and other accounting fields. 1.3.Management accounting and non-accounting fields. 1.4.Management accounting and modern business environment.	3
2	**Part Two: Budgetary Planning** 2.1 Introduction to budgetary planning. 2.2. Preparing the operating budgets: Sales budget, Production budget, Direct material budget, Direct labor budget, Manufacturing overhead budget, Selling and administrative expense budget, Budgeted income statement. 2.3. Preparing the financial budgets: Cash budget, Budgeted balance sheet.	15
3	**Part Three: Static and Flexible budgets** 3.1. Static budget. 3.2. Flexible budget. 3.3. Preparing flexible budget.	4.5
4	**Part Four: Management accounting and Decision Making** 4.1. Introduction to decision-making. 4.2. Cost concepts for decision-making. 4.3. Differential analysis. 4.4. Special orders. 4.5. The make or buy decision. 4.6. Joint products. 4.7. Retaining or dropping product.	10.5
5	**Part Five: Decentralization and Responsibility accounting** 5.1. Decentralization in organizations. 5.2. Responsibility accounting. 5.3. Types of responsibility centers.	6

	5.4. Responsibility reporting. 5.5. Transfer Pricing.	
6	**Part Six: Recent trends in management accounting** 6.1. Balanced scorecard. 6.2. Key performance indicators (KPIs).	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	Identify managerial accounting concepts, principles, techniques and tools.	• Lecture • Debates • Case Study	• Assignments • Quizzes • Exams
1.2	Describe features of managerial accounting techniques and tools.	• Lecture • Debates • Case Study	• Assignments • Quizzes • Exams
2.0	**Skills**		
2.1	Apply appropriate quantitative techniques to support decision-making.	• Lecture • Debates • Case Study	• Assignments • Quizzes • Exams
2.2	Evaluate the performance of products and business segments.	• Lecture • Debates • Case Study	• Assignments • Quizzes • Exams
2.3	Prepare reports to support management in planning, control, performance evaluation, and decision-making.	• Lecture • Debates • Case Study	• Assignments • Quizzes • Exams
2.4	Analyze financial and non-financial data to provide relevant information for management decision-making	• Lecture • Debates • Case Study	• Assignments • Quizzes • Exams
3.0	**Values**		
3.1	Communicate information and ideas with individuals or groups orally or in writing, in a clear manner.	• Case Study • Group Discussion	• Class participation • Individual and/or small group work Presentation

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Class participation	During Semester	4%
2	Assignments and/or Individual and/or small group work	During Semester	6%
3	Quizzes	During Semester	10%
4	Midterm Exam 1	6th	20 %
5	Midterm Exam 2	11th	20 %
6	Final Exam	16th	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.
- 4 Office hours weekly.

F. Learning Resources and Facilities

1.Learning Resources

Required Textbooks	Al-Dalahemah, Souliman Musafa (2014), Managerial Accounting, 1st Edition, Alwaraw Publication, Amman, Jordan.
Essential References Materials	(1) Garrison, R. H. (2008), Managerial Accounting. (2) AlWabil, Wabil, (2005) Management Accounting, Dar Wabil for publishing.
Electronic Materials	(1) بوابة الكتاب العلمي، http://www.thelearnbook.com.sdl.idm.oclc.org/ (2) الكتب والمراجع أسك زاد، http://askzad.com/results?service=4&browseBy=SpecializeName (3) Sage Knowledge, http://sk.sagepub.com.sdl.idm.oclc.org/ (4) Springer e-book, https://link-springer-com.sdl.idm.oclc.org/search?facet-content-type=%22Book%22 (5) eBook Collection (EBSCOhost), http://web.a.ebscohost.com/ehost/search/basic?vid=0&sid=6a30d9e1-c660-4c0b-9fd1-c18bf47c4c91%40sessionmgr4007 (6) البوابة الرقمية السعودية ، https://sdl.edu.sa/SDLPortal/
Other Learning Materials	(1) Institute of Management Accountants (IMA), https://www.imanet.org/?ssopc=1 (2) The Institute of Certified Management Accountants (ICMA), https://www.cmawebline.org/ (3) Association of Chartered Certified Accountants (ACCA), https://www.accaglobal.com/middle-east/en.html

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	
Reference No.	
Date	

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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Course Specifications

Course Title:	**Intermediate Accounting 2**
Course Code:	**0603301**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

Table of Contents

A. Course Identification

1. Credit hours:			
2. Course type			
a. University ☐	College ☐	Department √	Others ☐
b. Required √	Elective ☐		
3. Level/year at which this course is offered: Level 5 /3rd 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:

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
3	**Values:**	
3.1	Demonstrate effective critical thinking and written communication	C1
3.2	Demonstrate self- and collaborative learning, time management ability.	C2

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.	[illegible]

٦	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.	٦
٧	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.	٦
٨	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.	٦
9	Final Discussion of Collaborative Learning Problems	1.5
	Total	٤٥

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.	• Lecture • Debates	• Quizzes Exams
1.2	Record financial transactions related to current and contingent liabilities, bonds and interest, stockholders' equity, pensions, taxes, and leases.	• Lecture • Debates	• 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.	• Lecture • Debates	• Quizzes Exams
2.2	Analyze of the impact of the different accounting treatment on the elements of financial statements.	• Lecture • Debates	• Quizzes Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
3.0	Values		
3.1	Demonstrate effective critical thinking and written communication	-Debates - Individual and Small group Work	-Assignments - Class participation
3.2	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 (Quizzes, Individual/ or group small project)	During the Semester	20%
2	Midterm exam 1	5^{th}	20 %
3	Midterm exam 2	12^{th}	20 %
4	Final exam	16^{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	Intermediate Accounting, Vol. 2, 3rd Edition By Kin Lo, George Fisher (Arabic Version translated by SOCPA)
Essential References Materials	- Intermediate Accounting: IFRS Edition, 3rd Edition Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield (English)
Electronic Materials	• Saudi Organization for Certified Public Accountants http://www.socpa.org.sa • International organization of accountants http://www.ifac.org • Internationl Financial Reporting Standards https://www.ifrs.org/ • Ministry of economics and planning http://www.planning.gov.sa
Other Learning Materials	• American Institute of Certified Public Accountants (CPA) 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, 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- 27
Date	30-05-2019

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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Field Experience Specifications

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

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School of Business
مكتب الشؤون الأكاديمية

Table of Contents

A. Field Experience Identification

1. Credit hours: 6 hours	
2. Level/year at which this course is offered: Eighth level / fourth year, after completing 120 credit hours	
3. Dates and times allocation of field experience activities. • 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
3	**Values:**	
3.1	Work effectively with individuals and group	V.1
3.2	Develop solutions that improve the quality of business community	V.2
3.3	Commitment to professional and ethical conduct	V.4
3.4	Demonstrate effective oral and written communication	V.1

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
3.0	**Values**		
3.1	Work effectively with individuals and group	Workshop Hands-on experience Job shadowing	Employer evaluation
3.2	Develop solutions that improve the quality of business community	Workshop Hands-on experience Job shadowing	Final report Employer evaluation
3.3	Commitment to professional and ethical conduct	Workshop Hands-on experience	Employer evaluation

Code	Learning Outcomes	Training Methods/Activities	Assessment Methods
		Job shadowing	
3.4	Demonstrate effective oral and written communication	Workshop English course	English exam Oral presentation Final report

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.	16	35%
3	Oral presentation.	16	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

#	Category	Assessment Responsibility
1	**Teaching Staff**	• Student's Progress Reports • Cooperative Final report • Oral Presentation • English Courses
2	**Field Supervisor**	• 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 Sabic Ernst & Young Alhasa Hospital Other industrial, commercial and services organizations	• 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.	• Auditing/Accounting information systems • ERP/Costing systems • IFRS Adoption

*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	• 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.	• 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	• 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	• Starts Cooperative Training. • Submits Academic Supervisor Contact Form. • Submits Training Schedule.	Academic Supervisor. Field Supervisor. Student.
4th Week	• Completes First Progress Report Form.	Students.
8th Week	• Completes Second Progress Report Form.	Students.
12th Week	• Completes Third Progress Report Form.	Students.
16th Week	• 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
• 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	
Reference No.	
Date	

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Course Specifications

Course Title:	**Principles of Accounting 2**
Course Code:	**0603102**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

Table of Contents

A. Course Identification

1. Credit hours: 3hours	
2. Course type a. University ☐ College ☑ Department ☐ Others ☐ b. Required ☑ Elective ☐	
3. Level/year at which this course is offered: Level 2 / 1st year	
4. Pre-requisites for this course (if any): Principles of 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

This course is design for accounting and non-accounting student. The aim of the course is to complete the learning of the principles of accounting (1) by focusing on the inventory adjustments of the operations of the establishment, while deepening the student's understanding of GAAP principles and policies in relation to measuring the results of the business and its financial position, As well as familiarity with the types of companies.

2. Course Main Objective

1- Define the International Financial Reporting Standards (IFRS).
2- Familiarity with the concept of inventory and adjustments.
3- Ability to make adjustments for expenses and revenues and preparing worksheet after adjustments.
4- Ability to inventory current assets (cash - debtors - inventory).
5- Ability to inventory and adjustment real estate assets, machinery and equipment.
6- Familiarity with intangible assets.
7- Familiarity with the types of companies (individual companies and corporations).
8- Familiarity with accounting terminology in English related to the subjects of the course.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	Define the concept and objectives of inventory count, methods of inventory valuation based costs and methods of calculating depreciation of fixed assets.	K1
1.2	Recognize the similarities and differences between individual companies and corporations	K2
1.3		
1...		
2	**Skills :**	
2.1	Prepare accounting adjustments (for expenses &revenues, current assets and fixed assets), worksheet and financial statements after adjustments as well as Inventory Costing.	S1
2.2	Analyze the Inventory count for cash (in hand and in bank) and preparing bank reconciliation and accounting for Receivables as well as accounting for fixed and Intangible Assets.	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	C2
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	1.5
2	Part One: Adjusting the Accounts 1. Timing Issues 1.1 Fiscal and Calendar Years 1.2 Accrual- versus Cash-Basis Accounting 1.3 Recognizing Revenues and Expenses 2. The Basics of Adjusting Entries 2.1 Types of Adjusting Entries 2.2 Adjusting Entries for Deferrals 2.3Adjusting Entries for Accruals 3. The Adjusted Trial Balance and Financial Statements 3.1 Preparing the Adjusted Trial Balance 3.2 Preparing the Financial Statements	9
3	Part Two: Preparation of the worksheet 2.1 The concept and uses of the worksheet 2.2 Preparation of financial statements using the worksheet	3
4	Part Three: Inventories 3.1 Classifying Inventory 3.2 Determining Inventory Quantities 3.3 Inventory Accounting Systems 3.4 Inventory Costing	6

	3.5 Market or Cost Whichever is Lower	
5	Part Four: Internal Control and Cash 4.1 Fraud and Internal Control 4.2 Petty cash fund 4.3 Inventory count for cash in hand and adjustment for deficits and surplus 4.4 Inventory count for cash in bank and preparing bank reconciliation	4.5
6	Part Five: Inventory count and adjustment for short-term investments 5.1 Treatment of purchase and sale of short-term investments 5.2 Evaluation of short-term investments 5.3 Treatment of gains and losses in the acquisition of short-term investments 5.4 Disclosure of securities investments in the financial statements	4.5
7	Part Six: Accounting for Receivables 6.1 Types of Receivables 6.2 Accounts Receivable 6.3 Notes Receivable 6.4 Statement Presentation and Analysis	6
8	Part Seven: fixed Assets and Intangible Assets 7.1 Determining the Cost of Fixed Assets 7.2 Methods for determining depreciation 7.3 Accounting treatment of depreciation 7.4 Fixed Asset Disposals 7.5 Accounting for Intangible Assets	6
9	Part Eight: Introduction to corporate accounting 8.1 The company as an accounting unit 8.2 The nature and forms of corporate in Islamic thought 8.3 Similarities and differences between individual companies and corporations 8.4 Accounting treatments for sole proprietorships formation 8.5 Accounting treatments for corporations formation	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 concept and objectives of inventory count, methods of inventory valuation based costs and methods of calculating depreciation of fixed assets.	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	Recognize the similarities and differences between individual companies and corporations	• Lecture • Debates	• Assignments • Quizzes Exams
...			
2.0	**Skills**		
2.1	Prepare accounting adjustments (for expenses &revenues, current assets and fixed assets), worksheet and financial statements after adjustments as well as Inventory Costing.	• Lecture • Debates	• Assignments • Quizzes Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.2	Analyze the Inventory count for cash (in hand and in bank) and preparing bank reconciliation and accounting for Receivables as well as accounting for fixed and Intangible Assets.	• 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 - 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	20%
2	Midterm exam 1	6^{th}	20 %
3	Midterm exam 2	12^{th}	20 %
4	Final exam	16^{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	1- Financial accounting in accordance with International Financial Reporting Standards (2017). 2- Weygandt, J.J., Kimmel, P.D., Kieso, D. E., (2014)"Accounting Principles", Wiley, 11th Edition (English)
Essential References Materials	Wild, J., Shaw, K., Chiappetta, B., (2012), "*Fundamental Accounting Principles*", McGraw Higher Education, 21st Edition
Electronic Materials	• 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	• 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
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.	
Date	

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Education & Training Evaluation Commission

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Course Specifications

Course Title:	Accounting Information System
Course Code:	0603303
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

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Table of Contents

A. Course Identification

1. Credit hours: 3hours				
2. Course type				
a.	University ☐	College ☑	Department ☐	Others ☐
b.	Required ☑	Elective ☐		
3. Level/year at which this course is offered: Level 3 / 2nd year				
4. Pre-requisites for this course (if any): Principles of 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

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.

2. Course Main Objective

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

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
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
2.3		
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
3.3	research information over the internet using effective search tools and using accounting software's	C3

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.	• Lecture • Debates	• 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	• Lecture • Debates	• Assignments • Quizzes Exams
...			
2.0	**Skills**		
2.1	Analyze and design accounting information systems.	• Lecture • Debates	• Assignments • Quizzes Exams

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.2	Prepare Data flow diagram and Flowcharts	• Lecture • Debates	• 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	-Debates - Individual and Small group Work	-Assignments - Class participation -Individual/or group project presentation
3.2	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Class participation - Assignments -Individual /or group project presentation
3.3	Research information over the internet using effective search tools and using accounting software's	-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	20%
2	Midterm exam 1	6th	20 %
3	Midterm exam 2	12th	20 %
4	Final exam	16th	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	- Ayasra, Ahmad (2017) "Accounting Information System Basics", Edition 1, Amman, Scientific E'asar publishing house (Arabic) - Alramahi, Nedal and Althebah, Ziad (2011) "Accounting

	Information System Basics", Amman, Almaseerah publishing house (Arabic)
Essential References Materials	- Marshall B. Romney and Paul John Steinbart, Accounting Information Systems, 13st Pearson edition limited, 2015. (English)
Electronic Materials	• 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	• 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	Students	Course Evaluation survey

Evaluation Areas/Issues	Evaluators	Evaluation Methods
facilities	Faculty	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	
Reference No.	
Date	

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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NCAAA
T4
2020

Course Specifications

Course Title:	Financial Institutions Accounting
Course Code:	0603310
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

جامعة الملك فيصل
KING FAISAL UNIVERSITY
كلية إدارة الأعمال
School of Business
مكتب الشؤون الأكاديمية

Table of Contents

A. Course Identification

1. Credit hours: 3hours	
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☐ Elective ☑	
3. Level/year at which this course is offered: Level 6 / / 3rd year	
4. Pre-requisites for this course (if any): Principles of 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

This course is designed for accounting and non- accounting students to introduce the theories and the accounting practices in the financial institutions. The Financial Institutions Accounting course provides information about the different financial institutions and the accounting practices to record, analyze, and disclose the various accounting transactions. Accordingly, this course will cover the following topics: the nature of financial institutions, the accounting system in commercial banks, the accounting system in Islamic banks, and the accounting system in insurance companies.

2. Course Main Objective

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

1- Define the difference between the various financial institutions.
2- Recognize the accounting system in commercial banks and its departments.
3- Identify the accounting framework, methods, and activities in Islamic banks.
4- Identify the accounting framework, methods, and activities in insurance company

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	Identify the difference between commercial and Islamic banks and the investments methods used in each type, with emphasis on the accounting practices in both.	K1
1.2	Describe the accounting system in the insurance companies and the differences between commercial and Islamic insurance system.	K1
1.3		
1...		
2	**Skills :**	
2.1	Explain recording financial transactions of commercial banks and prepare the final accounts and financial statements of commercial banks.	S1
2.2	Explain journal entries in Islamic banks and differences between commercial and Islamic banks. Record financial transactions in the commercial and Islamic insurance companies, prepare statements for these institutions	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	**Part One: the nature of financial institutions:** 1.1 concept and the types of financial institutions 1.2 The nature and types of commercial banks: (sources and uses of funds, the Commercial Bank of sections) Key considerations in the design of the accounting system in commercial banks.	6
2	**Part Two: the accounting system in commercial banks:** 2.1 Characteristics of the accounting system in commercial banks. 2.2 Date accounting for the activities of technical divisions in commercial banks. a. Treasury Department. b. Department of current accounts. c. Department of savings and time deposits. d. Commercial paper department. e. Securities department. f. Clearing department. g. Letters of Guarantee Department. h. Department of documentary credits. i. Credit cards Department 2.3 The final accounts and financial statements in commercial banks.	13.5
3	**Part Three: the accounting system, in Islamic banks:** 3.1 Characteristics and the nature of the activity of Islamic banks 3.2 Elements of the accounting system in Islamic banks. 3.3 Accounting for banking activities.	13.5

	3.4 Accounting for investment activity. a. Accounting for Murabaha transactions. b. Accounting for participatory processes. c. Accounting for Islamic speculative operations. 3.5 preparation and analysis of financial statements in Islamic banks	
4	**Part Four: the accounting system in insurance companies** 4.1 The nature and characteristics of insurance companies Activity: 4.2 Elements of the accounting system in the insurance companies. 4.3 Measurement accounting for the activities of life insurance. 4.4 Measurement accounting for the activities of property insurance. 4.5 Preparation of final accounts and financial statements of the insurance companies. 4.6 The nature and characteristics of Activity Islamic insurance companies and the most important differences between them and the commercial insurance companies. 4.7 Elements of the accounting system in the Islamic insurance companies and the most important differences between them and the commercial insurance companies.	12
5		
...		
	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	Identify the difference between commercial and Islamic banks and the investments methods used in each type, with emphasis on the accounting practices in both.	• Lecture • Debates	• Class participation • Assignments • Quizzes Exams
1.2	Describe the accounting system in the insurance companies and the differences between commercial and Islamic insurance system.	• Lecture • Debates	• Class participation • Assignments • Quizzes Exams
...			
2.0	**Skills**		
2.1	Explain recording financial transactions of commercial banks and prepare the final accounts and financial statements of commercial banks.	• Lecture • Debates	• Class participation • Assignments • Quizzes Exams
2.2	Explain journal entries in Islamic banks and differences between commercial and Islamic banks. Record financial transactions in the commercial and Islamic insurance companies, prepare statements for these institutions	• Lecture • Debates	• Class participation • Assignments • Quizzes Exams
...			
3.0	**Values**		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
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	20%
2	Midterm exam 1	6th	20 %
3	Midterm exam 2	12th	20 %
4	Final exam	16th	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	Mahmoud Mahmoud Segaey, "Accounting in insurance companies and banks," trendy for Publishing and Distribution Library, Egypt 0.2007
Essential References Materials	Hussein Mohamed Samhan, Musa Omar Mubarak "Islamic banks accounting in light of the accounting and auditing controls for Islamic Financial Institutions" Dar march for Publishing and Distribution, Amman, Jordan 0.1429 E - 2009
Electronic Materials	- Saudi commission of chartered accountants http://www.socpa.org.sa - International organization of accountants http://www.ifac.org
Other Learning Materials	• Desktop programs group (Word- Excel – PowerPoint) International cost assessment issued by cost accounting standards board (CASB).

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- 27
Date	30-05-2019

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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Course Specifications

Course Title:	**Zakat & Tax Accounting**
Course Code:	**0603402**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

Table of Contents

A. Course Identification

1. Credit hours: 3 hours	
2. Course type	
a. University ☐ College ☐ Department ☑ Others ☐	
b. Required ☑ Elective ☐	
3. Level/year at which this course is offered: Level 7 / 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.

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	First: The nature of Zakat accounting system what is zakat; zakat goals and conditions. - characteristics of zakat ; how Zakat and tax are different - what is Islam's attitude towards tax imposition and zakat - how to calculate zakat.	
2	Second: Zakat payers and capital assets criteria for zakat - Zakat Payers - Capital assets criteria for zakat and how to calculate them - Cattle property - Metal & sea property - Crops property - Salaries & wages - Trade	
3	Third: How to calculate zakat in the kingdom - Institutions collecting zakat and the exemption policy - Determining zakat value - Due zakat payers with current accounts - Due zakat payers without current accounts - Rights of zakat payers - Zakat value installment	

	- Guarantees of collecting zakat - Objection and appeal	
4	Fourth: Tax calculation in the kingdom - Tax -related terminology - Determining income tax & the standard rate of tax - Income tax - The rights and duties of tax payers & businesses. - how to calculate tax for businesses	
5	- Collecting tax and fines - Accounting for VAT, scope and mechanisms of application Final discussion of collaborative learning problems	
...		
	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	20%
2	Midterm exam 1	6^{th}	20 %
3	Midterm exam 2	12^{th}	20 %
4	Final exam	16^{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	Saad Bin Mohamed alhoaemel "tax accounting walskoeh in Saudi Arabia", Institute of public administration, Riyadh, 2013.
Essential References Materials	- Dr.Sultan Bin Mohammed Ali Ali Sultan-zakat , accounting application 2ND edition,11TH edition Wabel publishing house ,Al Riyadh 1431H-2010G - Dr.Sultan Bin Mohammed Ali Ali Sultan, Accounting , TAX Wabel publishing house ,Al Riyadh 1425H -2004G - the applications of the accountants Saudi authority to zakat and tax accounting program. - tax income and zakat in Saudi Arabia.
Electronic Materials	- The Saudi authority for lergal accountants http://www.socpa.org.sa - 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	- 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- 27
Date	30-05-2019

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Education & Training Evaluation Commission

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Course Specifications

Course Title:	Auditing (1)
Course Code:	0603304
Program:	Bachelor of Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours:			
2. Course type			
a. University ☐	College ☐	Department ☑	Others ☐
b. Required ☑	Elective ☐		
3. Level/year at which this course is offered: 5th level , 3rd year			
4. Pre-requisites for this course (if any): Intermediate accounting (1)			
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**	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 H
2	**Laboratory/Studio**	
3	**Tutorial**	
4	**Others** (specify)	
	Total	45H

B. Course Objectives and Learning Outcomes

1. Course Description

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.

2. Course Main Objective

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.

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

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		
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, teams, and large groups	C4
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	**introduction to auditing**: 1. Brief history of the audit profession 2. Definition and description of the auditor role. 3. Types of audit. 4. Stages of audit. 5. System of Chartered Accountants in Saudi Arabia 6. Switch to international standards	4.5
2	**Auditing standards:** 2.1 Generally accepted auditing standards (GAAS) 2.2 International auditing standards approved in Saudi Arabia	3

3	**Ethics, Independence and the code of professional conduct:** 3.1Code of professional conduct. 2. Responsibilities of the Auditor. 3. Independence of the Auditor. 4. Auditing standards that related to independence of the Auditor.	4.5
4	**Planning, Supervision, and Documentation of the auditing process:** 1. Concept of Auditing Process Planning. 2. Auditing planning procedures. 3. The auditing program. 4. Supervision on the auditing process. 5. Preparation of working papers and auditing files. 6. Using the computer programs in the planning process. 7. Auditing standards that related to planning process. 8. How to prepare the audit program – case study	4.5
5	**Audit Evidence:** 1. The nature of audit evidence. 2. The sufficiency and suitability of audit evidence. 3. The assessment of audit evidence. 4. Audit procedures for obtaining audit evidence 5. Auditing standards related to audit evidence.	4.5
6	**Auditing and Internal Control System:** 1. Definition of internal control 2. Components of internal control. 3. Importance of internal control for the auditor 4. Examination and evaluation of internal control system. 5. Auditing standards related to internal control.	6
7	**Integration of external and internal audit** 7.1 Evolution of internal audit concept and objectives 7.2 Extent of the external auditor's reliance on the work of the internal auditor. 7.3Internal audit effectiveness factors	3
8	**Auditing the Financial Operations:** 1. Audit procedures and tests for Cash transaction. 2. Audit Procedures and tests of the forward sales operations and their returns 3. Audit procedures and tests of the forward purchases and their returns.	4.5
9	**Auditing the balance sheet:** 1. Auditing the assets. 2. Auditing the liabilities. 3. Auditing the subsequent events. 4. Auditing the transactions with related parties	6
10	**Audit Report:** 1. Concept and importance of the audit report. 2. The contents of the audit report and the types of reports. 3. Procedures to be followed in reviewing the audit report. 4. Audit standards related to the audit report.	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	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
...			
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	Demonstrate effective oral and written communication	**Debates, Individual and Small group Work**	**-Class participation** **-Assignments**
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	**Class participation**	During semester	10%

#	Assessment task*	Week Due	Percentage of Total Assessment Score
2	Assignments	During semester	20%
3	Oral quiz	Week 3 and 11	10%
4	exam 1 Midterm	Week 6	20%
5	Midterm exam 2	Week 12	20%
6	Final exam	Week 16	20%
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	Audit Principles: Introduction to International Standards on Auditing, Rick Hayes, Philip Wage, Hans Gore. Translated by SOCPA 2016.
Essential References Materials	Auditing in Saudi Arabia, Hussam Abdulmohsen Al-Angari, 3rd edition(2007) Auditing an integrated approach, James K Loebbeck & Alvin A Arens (2002). Auditing of theory and practice, William Thomas & Emerson Hnky(2008).
Electronic Materials	• 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	• 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- 27
Date	30-05-2019

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

اعتماد
NCAAA
T4
2020

Course Specifications

Course Title:	**Fundamentals of Scientific Research**
Course Code:	**0603204**
Program:	**Bachelor in Accounting**
Department:	**Accounting**
College:	**College of Business**
Institution:	**King Faisal University**

جامعة الملك فيصل
KING FAISAL UNIVERSITY
كلية إدارة الأعمال
School of Business
مكتب الشؤون الأكاديمية

Table of Contents

A. Course Identification

1. Credit hours: 1hour				
2. Course type				
a.	University ☐	College ☐	Department √	Others ☐
b.	Required √	Elective ☐		
3. Level/year at which this course is offered: Level 4 / 2nd 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: General Framework for scientific research, scientific research and the formulation of hypotheses, the requirements of formal and objectivity to write a scientific research, the methods and sources of data collection, documentation of references, methods of data analysis and presentation of information, the differences between the applied and field studies, training to summarize and display research and scientific papers.

2. Course Main Objective

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

1- Define the stages and steps of scientific research, distinguish between research methodologies and identify the research hypotheses.

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...		
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	**Part One: General Framework for Scientific Research** 1.1 The difference between social sciences and natural sciences 1.2 The concept of scientific research in the social sciences 1.3 the characteristics and conditions of scientific research 1.4 Terms of scientific research 1.5 stages and steps of scientific research	2
2	**Part Two: Scientific research and the formulation of hypotheses** 2.1 Definition of research methodology 2.2 formulate hypotheses 2.3 Research Tools	2
3	**Part Three: The requirements of formal and objectivity to write a scientific research** 3.1 Formal requirements 3.2 Objective conditions	1

4	**Part Four: The methods and sources of data collection** 4.1 References 4.2 Database 4.3 Secondary data 4.4 Interviews 4.5 Questionnaire 4.6 Case studies	2
5	**Part Five: Documentation of references** 5.1 Books 5.2 Scientific journals 5.3 Seminars and conferences 5.4 Theses 5.5 Electronic journal	2
6	**Part Six : methods of data analysis and presentation of information** 6.1 Data analysis methods 6.2 Information display tools 6.3 Using software statistical programs to analyze secondary data and questionnaire	2
7	**Part Seven: The differences between the applied and field studies** 7.1 How to implement Applied Studies 7.2 How to implement field studies	2
8	**Part Eight: Training to summarize and display research and scientific papers** 8.1 Summarize and present scientific research 8.2 Summarize and present Theses	2
	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**	**-Assignments -Quizzes**

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
		-Research activities	-Exams -Oral presentation
2.2	Compare between applied studies and field studies.	-Lecture -Debates Research activities	-Assignments -Quizzes -Exams -Oral presentation
...	Demonstrate the ability of conclude theses and academic papers	-Lecture -Debates Research activities	-Assignments -Quizzes -Exams -Oral presentation
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	20%
2	Midterm exam 1	6^{th}	20 %
3	Midterm exam 2	12^{th}	20 %
4	Final exam	16^{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	None
Essential References Materials	None

Electronic Materials	• **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
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- 27
Date	30-05-2019

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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NCAAA

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2020

Course Specifications

Course Title: ...ing systems	
Program: ...in Accounting	
College: ...of Business	

Table of Contents

A. Course Identification

1. Credit hours:				
2. Course type				
a.	University ☐	College ☐	Department √	Others ☐
b.	Required √	Elective ☐		
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	60
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	60

B. Course Objectives and Learning Outcomes

1. Course Description

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).

2. Course Main Objective

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

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

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

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 self- and collaborative-learning, time-management ability, and leadership while working with individuals, teams, and large groups.	S2
2.3	Demonstrate effective oral and written communication.	S3
3	**Values:**	
3.1	Identify and apply relevant ethics and values to cost accountants.	V1

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		
1	Job-order costing: 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
2	Contract costing 1. Comparing contract costing with job-order costing 2. The nature of contract costing 3. Journal entries for contract costing 4. Treating advanced payments 5. Determining contracts' profits	6
3	Process costing: 1. Comparing process costing with job-order costing 2. Process costing characteristics 3. Accounting for beginning work-in-process inventory	10.5
4	Joint and by-product costing: 1. Comparing joint products with by-products 2. Methods of allocating joint costs 3. Joint costs allocations and decision-making	4.5

	4. Accounting for by-products	
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	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 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.	• Lecture • Debates	Exams
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.	• Lecture • Debates	Exams
2.2	Demonstrate self- and collaborative-learning, time-management ability, and leadership while working with individuals, teams, and large groups.	• Debates • Small group work	• Assignments • Class participation
2.3	Demonstrate effective oral and written communication.	• Debates • Small group work	Research and presentation task
3.0	**Values**		
3.1	Identify relevant ethics and values to cost accountants.	• Debates • Small group work	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	7^{th}	30 %
3	Final exam	16^{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	• Wabil Alwabil, "Cost accounting part 1", Dar Wabil Publishing, 1426 H. • Wabil Alwabil, "Cost accounting part 2", Dar Wabil Publishing, 1427 H.
Essential References Materials	• Wabil Alwabil, "Management Accounting", Dar Wabil Publishing, 1426 H. • Charles T. Horngren and others, "Cost accounting: a managerial emphasis (part 1)", translated by Ahmed Hajaj, Dar Al Mareekh Publishing, 2010. • Charles T. Horngren and others, "Cost accounting: a managerial emphasis (part 2)", translated by Ahmed Hajaj, Dar Al Mareekh Publishing, 2010.
Electronic Materials	• Institute of management accountants (https://www.imanet.org/?ssopc=1).
Other Learning Materials	• Microsoft Office programs (Word- Excel – PowerPoint).

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	
Reference No.	
Date	

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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2020

Course Specifications

Course Title:	Auditing 2
Course Code:	0603401
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours: 3hours
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☑ Elective ☐
3. Level/year at which this course is offered: Level 7 / 4nd year
4. Pre-requisites for this course (if any): Auditing 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

This course is design for accounting students. The aim of the course is to address the practical aspects and problems that associated with the audit process and responsibilities of auditors. Therefore, this course will cover the following topics: risk assessment, the materiality, and the use of sampling in auditing. Also, it include the accounting problem associate with resource, capital expenditure, accounts of consumption, auditing of provisions, reserves, profits distributable and external audit under operating electronic data.

2. Course Main Objective

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

1. Define materiality and its application in the identification of audit risk.
2. Explain the statistical sampling methods for determining sample size.
3. Recognize accounting problems that associate with the Auditing resource expenses, capital accounts and consumption.
4. Describe the accounting problem that associate with allotments, reserves and retained earnings and how to be audit
5. Define the fraud in the financial reports and auditor responsibility for his opinion.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	Identify the general objectives of auditing and the process of client acceptance.	K1
1.2	Recognize the accounting problems associated with capital expenditure and revenue and the role of auditor in corporate governance and in fraud detection.	K3
1.3		
1...		
2	**Skills :**	
2.1	Apply the materiality and their relationship to estimate the audit risk.	S3
2.2	Use the sampling and the analytical process in the areas of auditing.	S2
2.3		
2...		
3	**Values:**	
3.1	Demonstrate self- and collaborative learning, time management ability and organization skills while working with individuals, teams, and large groups.	C4
3.2	Demonstrate effective oral and written communication.	C1
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	**Part One (A): Clinet Acceptance** 1.1 Client Acceptance: The first step in the opinion trip 1.2 Evaluate information about client environment 1.3 Ability to meet ethical requirements and efficiency requirements 1.4 Use other professionals in the review 1.5 Communicate with the previous Auditor (current) 1.6 Acceptance by the client - the link proposal 1.7 Audit engagement letter	3
2	**Part One (B): Case studies** **Ocean Manufacturing Inc. The New Clinet Acceptance Decision** -	1.5
3	**Part Two (A): Risk assessment and the materiality** 1.1 Determine the materiality and the first rule for distortion acceptable 1.2 estimate the impact of risk on the audit planning process 1.3 The relationship between risk and the materiality and the evidence in the auditing 1.4 The use of computer programs to estimate the risk and the relative importance 1.5 Saudi Auditing Standard on the relative importance and risk assessment.	1.5
4	**Part Two (B): Case studies** **Comprehensive Exercise**	3
5	**Part Three: The use of sampling in the auditing** 3.1 Auditing and sample styles 3.2 Concepts used in the statistical preview 3. 3 How to choose a sample 3. 4 the use of sampling in the areas of auditing 3.5 The use of computer programs in determining the sample size 3. 6 Audit Samples of International Standards	4.5

6	**Part Four (A): Auditing Capital expenditure and Depreciation accounts** 4. 1 Accounting problems associated with identifying of capital expenditure and revenue problems and Depreciation 4. 2 Audit procedures of capital expenditure and Revenue 4. 3 Problems associated with Depreciation 4. 4 The audit of Depreciation procedures	1.5
7	**Part Four (B): Cases Studies** - **Enron Company &Arther Anderson** - **World Com**	4.5
8	**Part Five (A): Auditing the provisions, reserves and profits Distributable** 5 .1 The nature of provisions, reserves and profits Distributable 5. 2 The association withallowances, reserves and profits distributable problems. 5 .3 Auditing the provisions, reserves and profits distributable procedures	1.5
9	**Part Five (B): Case Studies** **World Com Case Study**	3
10	**Part Six: External audit under operating electronic data:** 6 .1 Responsibilities of the External Auditor under the operating electronic data 6 .2 Evaluation of internal control system in the operating environment of electronic data 6.3 Audit methods of operating under the electronic data 6 .4 International auditing standard in the private establishments using computers	1.5
11	**Part Seven: Advisory services provided by the external auditor** 7.1 The nature and types of advisory services and standards of their own performance 7.2 The potential effects of advisory services on the quality of the audit process 7.3 The impact of performance References for advisory services on the market value of an entity 7.4 Private auditing standard reports	3
12	**Part Eight (A): Auditor responsibility in detection fraud and manipulation** 8 .1 The nature of fraud in the financial reports. 8 .2 Responsibility for the absence of the external auditor detect fraud in the financial reports. 8.3 Applied methods of references to detect fraud in the financial reports	1.5
13	**Part Eight (B): Case Studies** - **Enron Company &Arther Anderson Case Stud**	**4.5**
14	**Part Nine: Audit Quality Controls** 9.1 Dimensions of the concept, importance and objectives of audit quality. 9.2 Risks resulting for not achieving quality control. 9.3 The influencing factors and requirements to improve the quality of the audit and the audit quality control system. 9.4 Presentation of the International Quality Audit Standard. 9.5 Presentation of Audit Standard No. (220) on Quality Control of the Audit of Financial Statements	4.5
15	**Part Ten: Analytical procedures** 10.1 Analytical examination process. 10.2 Building expectations. 10.3 General analytical procedures. 10.4 Analytical procedures during the various stages of the audit process. 10.5 Analytical procedures as basic tests. 10.6 Analytical procedures using data mining methods for exploration and analysis.	3
16	**Part Eleven: Corporate governance and the role of auditor** 11.1 The nature of corporate governance.	3

	11.2 Corporate governance structures. 11.3 Corporate governance committees and reports. 11.4 Reference practices from a global point of view. 11.5 Corporate Governance and Reference Role. 11.6 Audit and corporate governance.	
	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 general objectives of auditing and the process of client acceptance.	• Lecture • Debates • Brainstorming method	• Assignments • Quizzes Exams
1.2	Recognize the accounting problems associated with capital expenditure and revenue and the role of auditor in corporate governance and in fraud detection.	• Lecture • Debates • Brainstorming method	• Assignments • Quizzes Exams
...			
2.0	**Skills**		
2.1	Apply the materiality and their relationship to estimate the audit risk.	• Lecture • Debates • Brainstorming method	• Class participation • Assignments • Quizzes Exams
2.2	Use the sampling and the analytical process in the areas of auditing.	• Lecture • Debate • Brainstorming method	• Class participation • Assignments • Quizzes Exams
...			
3.0	**Values**		
3.1	Demonstrate self- and collaborative learning, time management ability and organization skills while working with individuals, teams, and large groups.	Debates -Individual and Small group Work	-Class participation -Assignments
3.2	Demonstrate effective oral and written communication.	-Debates - Individual and small -group work	-Individual /or group 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	8^{th}	30%
4	Final exam	16^{th}	40%
5			

#	Assessment task*	Week Due	Percentage of Total Assessment Score
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	• Hayes, R.; Wallage, p.; Gortemaker, H. (2018)," Principles of Auditing: An Introduction to International Standards on Auditing", Parson Education Limited, Arabic Edition by Saudi Organization for Certified Public Accountants (SOCPA).
Essential References Materials	• Beasley, M; Frank, B.; Steven, G. and Douglas P. (2012),"Auditing Cases: An Interactive Learning Approach", Pearson Education, Arabic Edition by Al Eissa, Abdelaziz, Al Emam University.
Electronic Materials	• 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	• 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

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- 3
Date	25-08-2020

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2020

Course Specifications

Course Title:	Fundamentals of Costs and Management Accounting
Course Code:	0603201
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours: 3hours			
2. Course type			
a. University ☐	College √	Department ☐	Others ☐
b. Required √	Elective ☐		
3. Level/year at which this course is offered: Level 3 / 2nd year			
4. Pre-requisites for this course (if any): Principles of 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	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 design 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- Explain how support department cost be allocated using the direct step down, and reciprocal methods.

3- Prepare cost and income statement under all costing 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 and terms in cost and management accounting.	K1
1.2		
1.3		
1...		
2	**Skills :**	
2.1	Apply the rules of accounting for manufacturing overhead costs.	S1
2.2	Prepare cost and income statement	S2
2.3	Analyze the relation cost-volume-profit	S1
2...		
3	**Values:**	
3.1	Demonstrate effective oral and written communication	V1
3.2	Demonstrate self- and collaborative learning, time management ability, and leadership while working with individuals and small groups	V4
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Course Outline	1.5
2	Chapter One: Cost Accounting Objectives and areas of application: 1.1 Objectives of cost accounting. 1.2 The relationship between cost accounting, Management accounting and financial accounting 1.3 Areas of application of cost accounting	3
3	Chapter Two: Basic Concepts 2.1 Key concepts and terminology in cost accounting 2.2 Foundations of cost elements. 2.3 Cost concepts for measurement of production costs. 2.4 Analysis of cost behavior from an accounting and economic point of view. 2.5 Cost concepts for planning, control and decision making	6
4	Chapter Three: Accounting for the cost of materials: 3.1 Cost of purchasing , supplying materials and unit pricing 3.2 Cost of operating materials and pricing methods 3.3 Accounting for inventory damaged and deficit in the store	6
5	Chapter Four: Accounting for labor cost (wages) 4.1 Evolution of the importance of human action 4.2 Labor cost documents 4.3 Documentary session for labor cost accounting 4.4 Payment methods for employees and wage components 4.5 Gross wages: concept and basis of calculation 4.6 Labor cost analysis	6

6	Chapter Five: Manufacturing overhead costs 5.1 The nature and behavior of manufacturing overhead costs 5.2 Treatments methods of manufacturing overhead costs problems	9
	Chapter 6: Costing methods 6.1 Costs classifications and cost statements 6.2 Cost statements 6.3 Methods, theories of cost allocation and cost and income statements forms	6
	Chapter 7: Cost-Volume-Profit Analysis 7.1 Essentials of CVP analysis 7.2 Cost-volume-profit assumptions 7.3 Breakeven point and target operating income 7.4 Target net income and income taxes 7.5 Using CVP analysis for decision making 7.6 Sensitivity analysis and margin of safety 7.7 Cost planning and CVP 7.8 CVP analysis in service and nonprofit organization 7.9 Contribution margin versus gross margin	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 and terms in management and cost accounting.	• Lecture • Debates	• Quizzes • Exams • Assignments
1.2			
...			
2.0	**Skills**		
2.1	Recognize the accounting for manufacturing overhead costs.	• Lecture • Debates	• Quizzes • Exams • Assignments
2.2	Prepare cost and income statement	• Lecture • Debates	• Quizzes • Exams • Assignments
...	Analyze the relation cost-volume-profit	• Lecture • Debates	• Quizzes • Exams • Assignments
3.0	**Values**		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
3.1	Demonstrate effective oral and written communication	- Individual and Small group Work -Case studies	-Individual /or group project presentation -Case studies
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	- 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, Case studies)	During the Semester	30%
2	Midterm exam	6th	30%
3	Final exam	16th	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	Basiouni Salah, Falih Abdelmoneom, Yahya Dhaw Said (2018) "Cost Accounting ", Edition 3, Cairo University publishing house (Arabic)
Essential References Materials	-Drury, Collin, Management and Cost Accounting, South-Western, 2008 (English) -Al Wabel, Wabel "Managerial Accounting", Fourth Edition, Al Wabel publishing house,1426 h (Arabic)
Electronic Materials	• 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	• 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
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-٣
Date	٢٥-0٨-20٢٠

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

اعتماد
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2020

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

1. Credit hours: **3hours**	
2. Course type	
a. University ☐ College ☐ Department ☐ Others ☐	
b. Required √ Elective ☐	
3. Level/year at which this course is offered: Level 7 / 4^{th} 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

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.

2. Course Main Objective

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

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.	• Lecture • Debates	• Assignments • Quizzes • Exams
1.2	Recognize the basics of SAP ERP system.	• Lecture • Debates	• Assignments • Quizzes • Exams
...			
2.0	**Skills**		
2.1	Use Microsoft Excel software in doing different accounting applications.	• Lecture • Debates	• Assignments • Quizzes • Exams
2.2	Prepare an integrated accounting processes on SAP.	• Lecture • Debates	• 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.	-Debates - Individual and Small group Work	-Assignments - Class participation -Individual/or group project presentation
3.2	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-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, Case studies)	During the Semester	30%
2	Midterm exam	6th	30%
3	Final exam	16th	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	Dr. Abdul Rahman Al Twaijri "computer and accounting", the ninth release, Dar Wabel, 2009
Essential References Materials	- • David Burns, Financial Accounting in SAP : Practical Guide, 2nd ed., 2018. Dr. Nabih Abdul Rahman algebra, Dr. Fahim Abu Elazm "Accounting CNC administrative applications" Dar Wabel, 1425 . • Dr. Nedal Mahmoud Al Ramahi "accounting and financial applications using a computer" Dar Almasirah for publication, distribution and printing, Jordan, Oman 2011
Electronic Materials	• 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	• 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-3
Date	25-08-2020

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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Course Specifications

Course Title:	Internal Auditing
Course Code:	0603405
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

جامعة الملك فيصل
KING FAISAL UNIVERSITY
كلية إدارة الأعمال
School of Business
مكتب الشؤون الأكاديمية

Table of Contents

A. Course Identification

1. Credit hours: 3hours
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☐ Elective ☑
3. Level/year at which this course is offered: Level 7 / 4th year
4. Pre-requisites for this course (if any): **Internal control 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

This course is design for accounting students. The aim of the course is to provide a foundation of the concepts and theories of internal auditing. Therefore, this course will cover the following topics: the basics of internal audit, 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.

2. Course Main Objective

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

1. Know the role of the internal auditor in the control process.
2. Define the technical activities of internal auditing.
3. Explain the concept of operational auditing, entrances and stages of completion.
4. Explain the role of the internal auditor in the control process and in dealing with fraud, irregularities and claimed responsibility for discovery.
5. 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 corporate governance, 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		
2...		
3	**Values:**	
3.1	Demonstrate self- and collaborative learning, time management ability and organization skills while working with individuals, teams, and large groups.	C4
3.2	Demonstrate effective oral and written communication.	C1
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	**Part One (A): General Framework for Internal Audit** 1.1 Internal audit concept and objectives 1.2 Internal Audit Charter 1.3 Scope of internal audit work 1.4 Functions and responsibilities of internal audit management 1.5 Professional performance standards for internal audit	5
2	**Part One (B): Case studies** **Case Study (1)** **Case Study (9)**	3
3	**Part TWO(A) Internal Control** 2. 1 The concept of internal control and its objectives 2. 2 The components of the internal control system 2. 3 Components of the internal control system 2. 4 The use of sampling in the areas of auditing 2. 5 The framework of the internal control system according to COSO	3
4	**Part Two (B): Case studies** **Case Study (4)** **Case Study (6)**	3
5	**Part Three(A): internal audit and risk management** 3. 1 Definition of risk 3. 2 Definition of risk management 3. 3 Risk management components 3. 4 Risk management methods 3. 5 Integrated frameworks for project risk management according to the COSO Committee 3. 6 Risk management standards	4.5

	3. 7 The role of internal audit in activating risk management review 3. 8 Risk management principles according to Australian standards	
6	**Part Three (B): Cases Studies** Case Study (7)	3
7	**Part Four: internal audit and corporate governance** 4 .1 Corporate governance definition 4. 2 Corporate governance determinants 4 .3 Corporate governance standards 4. 4 Corporate governance values 4. 5 The role of internal audit in activating corporate governance 4. 6 The importance of corporate governance 4. 7 Corporate governance in Saudi Arabia	4.5
8	**Part Five: Planning for internal audits** 5 .1 Annual plan for internal audits 5 .2 Planning for the implementation of internal audits 5 .3 Internal risk-based audit methodology	3
9	**Part Six(A): Implementation of internal audits** 6 .1 Internal Audit Program (Internal Audit Procedures) 6.2 Implementation of control tests 6.3 Identification of coverage and sample size 6.4 Select control exceptions 6. 5 Review workflow and internal controls 6. 6 Ways to review internal control structure 6. 7 Review the quality of reports	7
10	**Part Six (B): Cases Studies** **Case Study (3)**	1.5
11	**Part Seven: Working papers and internal audit programs** 7 .1 Internal audit worksheets 7 .2 Internal audit programs	3
12	**Part Eight: Administrative activities of the internal audit function** 8.1 Selection, appointment, qualification and training of the internal audit team 8.2 Tasks and job descriptions of the internal audit team 8.3 Quality assurance for internal audit management 8.4 Technology Systems for Internal Audit Management	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	Identify the concepts, terminology and basics of internal auditing as well as standards, procedures and regulations related to the work of internal auditing.	• Lecture • Debates • Brainstorming method	• Assignments • Quizzes Exams
1.2	Define the role accounting and auditing plays for corporate governance, internal control system and risk management.	• Lecture • Debates • Brainstorming method	• Assignments • Quizzes Exams
...			

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.0	**Skills**		
2.1	Prepare programs of internal auditing.	• Lecture • Debates • Brainstorming method	• Class participation • Assignments • Quizzes Exams
2.2	Plan to do the works of internal auditing.	• Lecture • Debate Brainstorming method	• Class participation • Assignments • Quizzes Exams
...			
3.0	**Values**		
3.1	Demonstrate self- and collaborative learning, time management ability and organization skills while working with individuals, teams, and large groups.	Debates -Individual and Small group Work	-Class participation -Assignments
3.2	Demonstrate effective oral and written communication.	-Debates - Individual and small -group work	-Individual /or group 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	8^{th}	30%
4	Final exam	16^{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	• Alshinifi, S. (2018). Introduction to Internal Audit. (1st Edition). King Saud University: Saudi Accounting Association.
Essential References Materials	• Alwardat, K. (2014). Internal Audit Guide in accordance with international standards issued by IIA. (1st Edition). Amman: Al waraq Publishing & Distribution Est.
Electronic Materials	• 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	• 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- 3
Date	25-08-2020

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

اعتماد
NCAAA

T4

2020

Course Specifications

Course Title:	Internal Control Systems
Course Code:	0603305
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours: 3hours
2. Course type a. University ☐ College ☐ Department ☑ Others ☐ b. Required ☑ Elective ☐
3. Level/year at which this course is offered: Level 6 / 3rd year
4. Pre-requisites for this course (if any): Auditing (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**	٤٥
2	**Laboratory/Studio**	
3	**Tutorial**	
4	**Others** (specify)	
	Total	٤٥

B. Course Objectives and Learning Outcomes

1. Course Description

This course is design for accounting students. The aim of the course is to understand the internal control systems. Therefore, this course will cover the following topics: the nature, concept and objectives of internal control system, examine the internal control of accounting systems subsidiary, preparation of regulatory reports on internal control systems according to their own standards. Also, understand the basic components and ingredients of the internal control system; describe the internal control standards, internal control procedures on accounting systems and the preparation of regulatory reporting systems of internal control requirements.

2. Course Main Objective

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

1- Understand the objectives, importance and principles of internal control systems.
2- Explain international standards of the internal control framework.
3- Analyze and evaluate internal control systems.
4- Examine the internal control of accounting systems subsidiary.
5- Prepare the regulatory reports on internal control systems according to their own standards.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	**Define the elements of Internal Control Systems.**	K1
1.2	**Recognize the role of auditor and management regarding Internal Control Systems.**	K4
1.3		
1...		
2	**Skills :**	
2.1	**Evaluate Internal Control Systems of treasury customers, supplier, purchases, sales operation and fixed assets.**	S3
2.2	**Analyze Internal Control Systems detect the weakness and** report about it.	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	**Course Outline**	3
2	**Part One: The nature and the concept of internal control systems and objectives** 1.1 Reasons of internal control and its importance appearance. 1.2 Clarify the concepts and objectives of internal control systems in the light of the objectives and concepts of the Saudi Organization for Certified Public Accountants. 1.3 Effectiveness of the system of internal control structure standards. 1.4 International standards IAS. 1.5 Case Study: Establishment of internal control system(company of red bluff Inn and cafe)	٩
3	**Part Two: The basic components and ingredients to the internal control system** 1. internal control system components: 2.1.1 Control environment 2.1.2 Risks Evaluate 2.1.3 Control activities 2.1.4 Information and Communication 2.1.5 Performance Monitor. 2. elements of the internal control systems: 2.2.1 Organizational plan 2.2.2 Adoption of registration procedures for operations 2.2.3 Administrative supervision of the implementation of duties 2.2.4 Degree of workers 2.2.5 Develop a system for internal control and ways of proof and verification.	9

4	**Part Three: Internal control procedures on accounting systems** 3.1 Internal control over revenues and proceeds procedures. 3.2 Internal control procedures of payments and expenses. 3.3 Internal control procedures on sales (cash and credit) and their Returns. 3.4 Internal controls procedures on purchases (cash and credit) and their Returns. 3.5 Internal inventory control procedures. 3.6 Internal control of assets and liabilities procedures.	9
5	**Part Four: Internal control systems in light of electronic operating systems** 4.1 concept of Internal control systems in electronic operating systems. 4.2 electronic operating systems problems 4.3 Case Study assessing the risks and benefits of information technology (company of Jacksonville Jaguar)	6
٦	**Part Five: The means of examination and evaluation of internal control systems** 5.1 the goals of the Auditor for examination and evaluation of internal control system 5.2 means of examination and evaluation of internal control system: 5.3 The tracking maps. 5.4 means examination by inquiry. 5.5 comparison with the Model Regulations. 5.6 examination and evaluation models related to the internal control systems of the Saudi Organization for Certified Public Accountants. 5.7 Case Study: Evaluation of the internal control system(company of Easy clean)	٩
Total		٤٥

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 elements of Internal Control Systems.**	• Lecture • Debates	• Assignments • Quizzes Exams
1.2	**Recognize the role of auditor and management regarding Internal Control Systems.**	• Lecture • Debates	• Assignments • Quizzes Exams
...			
2.0	**Skills**		
2.1	**Evaluate Internal Control Systems of treasury customers, supplier, purchases, sales operation and fixed assets.**	• Lecture • Debates	• Assignments • Quizzes Exams
2.2	**Analyze Internal Control Systems detect the weakness and** report about it.	• 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 -case studies

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
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	-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, Case studies)	During the Semester	30%
2	Midterm exam	6^{th}	30%
3	Final exam	16^{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	Abdel-Fattah Al Sahn and all "Operational Audit and internal control" University House, Alexandria, Egypt.2008.
Essential References Materials	-Ziad Abdel Halim and all "information systems in auditing and control" Dar march for Publishing and Distribution, Amman, Jordan.2011. -Beasley,M; Frank B.; Steven G. and Douglas P.,(2012)," Auditing Cases: An Interactive Learning Approach", Parson Education, Arabic Edition by Al Eissa, Abdelaziz, Al Emam University.
Electronic Materials	• 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	• 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- 3
Date	25-08-2020

هيئة تقويم التعليم والتدريب
Education & Training Evaluation Commission

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2020

Course Specifications

Course Title:	Specialized Accounting
Course Code:	0603308
Program:	Bachelor in Accounting
Department:	Accounting
College:	College of Business
Institution:	King Faisal University

Table of Contents

A. Course Identification

1. Credit hours: 3 Hours		
2. Course type a. University ☐ College ☐ Department ☐ Others ☐ b. Required ☐ Elective ☐		
3. Level/year at which this course is offered: Level 6&7 / 3rd & 4th 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 is designed for accounting student. The aim of the course is to provide a framework of accounting procedures for specialized organizations. So this course will cover the following topics: Define the nature and advantages of consignment goods for consignor and consignee. Explain the accounting procedures for branches& the relationship between headquarter and branches, record business transactions for dependent and independent domestic branches, recording of transactions related to the cost of producing oil and gas& revenues generated from the sale of gas and oil and prepare financial statements for liberal professions.

2. Course Main Objective

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

1- Explain the nature and advantages of consignment goods for consignor and consignee.
2- Define the nature of branches accounting, and the relationship between headquarter and branches.
3- Record business transactions for dependent and independent domestic branches

4- Record of transactions related to the cost of producing oil and gas, and revenues generated from the sale of gas and oil

Prepare financial statement of oil and gas companies and liberal professions.

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	**Define the nature of consignment and its advantages for consignor and consignee, and the nature of accounting for branches & the relationship between headquarter and branches**	K1
1.2	**Recognize the bases for preparation of financial statements for petroleum companies and liberal professions**	K2
1.3		
1...		
2	**Skills :**	
2.1	**Explain recording consignment transactions in consignor and consignee books and financial transactions of (independent & dependent branches).**	S1
2.2	**Prepare financial statements for origination in case of both dependent and independent branches, petroleum companies and liberal professions.**	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	**Course Outline**	3
2	**Part One: Transaction related to Consignment Goods:** 1.1 The nature of consignment, and the it's differences from regular sale and the sale for a commission. 1.2 Consignment advantages for consignor and consignee. 1.3 Duties and responsibilities for consignor and consignee. 1.4 Accounting transactions related to consignment goods in consignor books. 1.5 Accounting transactions related to consignment goods in consignee books. 1.6 Accounting transactions related to consignment goods in case of foreign consignees. 1.7 Special cases in consignment goods.	13.5
3	**Part Two: Accounting for Branches:** 2.1 The nature of accounting for branches. 2.2 The relationship between headquarter and branches. 2.3 Accounting transactions in case of the headquarter is holding the branches accounting books.	12

	2.4 Accounting transactions in case of the branches are holding the accounting books in separate from headquarter accounting books. 2.5 Foreign branches.	
4	**Part Three: Accounting for Petroleum Companies:** 3.1 The technical nature for oil and gas industry, and it's main stages. 3.2 Accounting principles for oil and gas production activities. 3.3 Accounting for exploring cost. 3.4 Accounting for development cost. 3.5 Accounting for production cost. 3.6 Accounting for the sales of oil and gas. 3.7 Preparation of financial statements for petroleum companies.	10.5
5	**Part Four : Accounting for Liberal Professions** 4.1 The nature of liberal professions activity from an accounting prospective. 4.2 The bases for liberal professions activity results assessment. 4.3 Preparation of financial statements for liberal professions.	6
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	**Define the nature of consignment and its advantages for consignor and consignee, and the nature of accounting for branches & the relationship between headquarter and branches**	• **Lecture** • **Debates**	• **Class participation** • **Assignments** • **Quizzes** **Exams**
1.2	**Recognize the bases for preparation of financial statements for petroleum companies and liberal professions**	• **Lecture** • **Debates**	• **Class participation** • **Assignments** • **Quizzes** **Exams**
...			
2.0	**Skills**		
2.1	**Explain recording consignment transactions in consignor and consignee books and financial transactions of (independent & dependent branches).**	• **Lecture** • **Debates**	• **Class participation** • **Assignments** • **Quizzes** **Exams**
2.2	**Prepare financial statements for origination in case of both dependent and independent branches, petroleum companies and liberal professions.**	• **Lecture** • **Debates**	• **Class participation** • **Assignments** • **Quizzes** **Exams**

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
...			
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
3.2	Demonstrate effective oral and written communication	-Debates - Individual and Small group Work	-Individual /or group 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	20%
2	Midterm exam 1	6th	20%
3	Midterm exam 2	12th	20%
4	Final exam	16th	40 %
5			
6			
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***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	Mostafa Essa Khodair, Studies in Specialized Accounting, Dar El Marikh for Publishing and Distribution
Essential References Materials	- Dr. Mohamed Matter , Dr. Enaam Zowelf, Specialized Accounting Systems and its Practical Applications Dar Wael for Publication, Amman, 2003. - Oil Accounting, Dr. Khaled Ameen Abdo Allah, Dar Wael for publication,2011.

Electronic Materials	• 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	• International cost assessment issued by cost accounting standards board (CASB). • Institute of Management Accounting (IMA) The Association of Chartered Certified Accountants

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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- 27
Date	10-08-2020