



Course Specifications

Course Title:	Principles of Accounting
Course Code:	ACCT 1211
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours: 3 Hours
2. Course type
a. University <input type="checkbox"/> College <input checked="" type="checkbox"/> Department <input type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Third Level / Second Year
4. Pre-requisites for this course (if any): MATH1121, ENGL1121, ENGL1122, ENGL1123
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

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

7. Contact Hours (based on academic semester)

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

B. Course Objectives and Learning Outcomes

1. Course Description

This introductory course presents fundamental concepts, principles, and techniques of financial accounting. Special focus given to the concept of accounting, accounting principles, ethics and assumptions, accounting equation, recording, posting, summarizing and communication of financial information related to business transactions, based in double entry system under both perpetual and periodic system. The measurement of business income (revenues and expenses) and financial position (assets, liabilities, and equities), completion of accounting cycle and preparing basic financial statements.

2. Course Main Objective

1. Familiarize the students with the fundamental and conceptual knowledge of accounting concepts and principles including the theory of debit and credit, the accounting cycle, and the end-of-year procedures.
2. Understand and apply the essential numerical skills required for bookkeeping and accounting with special focus on merchandise form of business.
3. Learn to prepare basic financial statements and to use accounting information for rational decision-making.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define the fundamental concepts, principles, standards, postulates and assumptions of accounting.	K 1
1.2	Recognize the accounting process and the steps of the accounting cycle with adjustments.	K 2
2	Skills	
2.1	Analyze and journalize simple and complex transactions, post journal entries to a ledger, create an accounting worksheet and a trial balance.	S 1
2.2	Prepare and interpret financial statements.	S 2
3	Values	
3.1	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	V 1
3.2	Demonstrate ability to work in group projects and assignments.	V 3

C. Course Content

No	List of Topics	Contact Hours
1	Introduction to Accounting and Business	6
2	Analyzing and Recording Transactions	6
3	Adjusting Accounts and Preparing Financial Statements	6
4	Completing the Accounting Cycle	6
5	Accounting for Merchandising Operations	6
6	Inventories and Cost of Sales	6
7	Accounting Information System	3
8	Plant Assets, Natural Resources, and Intangibles	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	Define the fundamental concepts, principles, standards, postulates and assumptions of accounting.	Direct Indirect	Quizzes Exams Homework
1.2	Recognize the accounting process and the steps of the accounting cycle with adjustments.		
2.0	Skills		
2.1	Analyze and journalize simple and complex transactions, post journal entries to a ledger, create an accounting worksheet and a trial balance.	Direct Indirect	Quizzes Exams Homework
2.2	Prepare and interpret financial statements.		
3.0	Values		
3.1	Demonstrate ability to work in group projects and assignments.	Interactive	Homework Quizzes Exams
3.2	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	Continuous	10%
2	Home works /Assessments /Projects	Continuous	20%
3	Midterm Exam	9	30%
4	Final Exam	16	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:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Warren/Reeve/Duchac, 2018, Accounting, 27 th Edition, ISBN10: 1-337-66799-4 ISBN13: 978-1-337-66799-9
Essential References Materials	Journal of Accountancy, The International Journal of Accounting - Elsevier
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various websites. • Study materials available through online resources (Cengage, McGraw Hill ...)
Other Learning Materials	MS Excel Software

2. Facilities Required

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

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Surveys
Effectiveness of teaching and assessment.	Peer reviewer, HoD, Students	Surveys, visits
Course learning outcomes assessment.	Students, faculty Staff, HoD, independent reviewers	Surveys, interviews, visits, independent reviewers
Quality of learning resources.	Students, graduates, faculty	Surveys

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	ACCT Department Council - COB
Reference No.	2
Date	12/2/2022

