



Course Specifications

Course Title:	Intermediate Accounting I
Course Code:	ACCT 1311
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

Table of Contents

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

A. Course Identification

1. Credit hours: 3 Hours
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Fifth Level / Third Year
4. Pre-requisites for this course (if any): ACCT 1211
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

<p>1. Course Description</p> <p>This course is the first of two intermediate accounting courses. It is designed to discuss the theoretical foundation of financial accounting, basic issues related to measurement, reporting of financial statements, and disclosure issues related to current and non-current assets. Also, the course provides information relating to revenue recognition.</p>
<p>2. Course Main Objective</p> <ol style="list-style-type: none"> 1. Understand basic accounting terminology, the framework of financial accounting and identify steps in the accounting cycle. 2. Understand the content, format and the usefulness of the major financial statements. 3. Familiarize the students with the accounting standards (IAS & IFRS). 4. Understand the accounting and reporting related to current and non-current assets and revenue.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Outline the framework of financial accounting and accounting standards (IAS & IFRS).	K1
1.2	Understand accounting for cash, receivables, inventories, plant assets and revenue.	K2
1.3	Describe the objectives and outcomes of financial statements in references to IFRS.	K3
2	Skills	
2.1	Evaluate accounting issues related to recognition, valuation and reporting of current and non-current assets, and revenue.	S1
2.2	Critically evaluate and interpret financial statements.	S2
2.3	Express information and concepts with conciseness and clarity when writing and speaking.	S5
3	Values	
3.1	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	V1
3.2	Keep up to date with changes in Accounting Standards.	V2
3.3	Demonstrate ability to work in group projects and assignments.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Framework for Financial Accounting	9
2	Accounting Information System	6
3	Income statement and related information	6
4	Balance Sheet	6
5	Accounting for cash and receivables	6
6	Accounting for other current and non-current assets	6
7	Revenue Recognition	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	Outline the framework of financial accounting and accounting standards (IAS & IFRS).	Direct Indirect	Quizzes Exams Homework
1.2	Understand accounting for cash, receivables, inventories, plant assets and revenue.		
1.3	Describe the objectives and outcomes of financial statements in references to IFRS.		
2.0	Skills		
2.1	Evaluate accounting issues related to recognition, valuation and reporting of current and non-current assets, and revenue.	Direct Indirect	Quizzes Exams Homework
2.2	Critically evaluate and interpret financial statements.		
2.3	Express information and concepts with conciseness and clarity when writing and speaking.		
3.0	Values		
3.1	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	Interactive	Homework Quizzes Exams
3.2	Keep up to date with changes in Accounting Standards.		
3.3	Demonstrate ability to work in group projects and assignments.		

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	Kieso, D.E., Weygandt, J.J., Warfield, T. D. (2019). <i>Intermediate Accounting: IFRS Edition</i> , 17th Edition ISBN: 978-1-119-50368-2.
Essential References Materials	<ul style="list-style-type: none"> • Accounting and Financial Dictionary (VentureLine) • Accounting Terminology Guide (New York State Society of CPAs) • Glossary of Terms, Acronyms, and Abbreviations (AICPA)
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various web resources. • Study materials available through online resources (Cengage and 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 Staff.	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

