



Course Specifications

Course Title:	Intermediate Accounting II
Course Code:	ACCT 1321
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 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: Sixth Level / Third Year
4. Pre-requisites for this course (if any): ACCT1311
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 course is the second in a two-course sequence (Intermediate Accounting I and Intermediate Accounting II) that provides for the preparation and understanding of financial information. Topics include current and non-current liabilities, stockholders' equity, dilutive securities, and earnings per share (EPS), income taxes, pensions and postretirement benefits, leases, accounting changes and error analysis, the statement of cash flows, and full disclosure in financial reporting.

2. Course Main Objective

- Provide students with in-depth understanding of different measurement, reporting, and disclosure issues related to liabilities and owners' equity.
- Provide students with detailed discussion of contemporary accounting issues such as accounting for leases, accounting for pensions and other measurement and disclosure issues.
- Enhance the students' analytical capabilities when dealing with accounting problems related to the issues discussed.
- Orient the students towards obtaining professional accounting certifications.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Understand the international reporting environment and IFRS.	K1
1.2	Demonstrate the ability to record and disclose complex financial events in accordance with International Standards for liabilities, shareholders' equity, leases, changes in accounting policy, estimates, and errors.	K2
2	Skills	
2.1	Account for liabilities, shareholders' equity, leases, changes in accounting policy, estimates, and errors.	S1
2.2	Prepare a statement of cash flows and apply full disclosure in financial reporting using accounting software and communication technologies.	S3
3	Values	
3.1	Show self-study skills and ensure adoption of ethical considerations in preparing and reporting accounting information.	V1
3.2	Illustrate team spirit and ability to work in group projects and assignments.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Current Liabilities	6
2	Long-Term Liabilities	6
3	Shareholders' Equity and Earnings per Share	9
4	Accounting for leases	9
5	Accounting Changes and Error Analysis	6
6	Statement of Cash Flows	6
7	Other Measurement and Disclosure Issues	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	Understand the international reporting environment and IFRS.	Direct Indirect	Quizzes Exams Assignments
1.2	Demonstrate the ability to record and disclose complex financial events in accordance with International Standards for liabilities, shareholders' equity, leases, changes in accounting policy, estimates, and errors.		
2.0	Skills		
2.1	Account for liabilities, shareholders' equity, leases, changes in accounting policy, estimates, and errors.	Direct Indirect	Quizzes Exams Assignments
2.2	Prepare a statement of cash flows and apply full disclosure in financial reporting using accounting software and communication technologies.		
3.0	Values		
3.1	Show self-study skills and ensure adoption of ethical considerations in preparing and reporting accounting information.	Interactive	HomeWorks Group work Project
3.2	Illustrate team spirit and ability to work in group projects and assignments.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	4 & 12	10 %
2	HomeWorks / Assignments / Projects	6 & 10	10 %
3	Attendance and Participation	Continuous	10 %
4	Midterm Exam	8	30 %
5	Final Exam	15	40 %
Total			100 %

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

E. Student Academic Counseling and Support

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

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</i> , 17th Edition, ISBN: 978-1-119-50368-2.
Essential References Materials	<ul style="list-style-type: none"> • Publications & Reports of SOCPA. • Publications & Reports of Saudi Capital Market Authority. • International Financial Reporting Standards. • Saudi accounting Standard. • Publications & Reports of IFAC.
Electronic Materials	Materials available through online resources (McGraw Hill, Cengage ...)
Other Learning Materials	<ul style="list-style-type: none"> • MS office tools • Standards/regulations as per Saudi Organization for Certified Public Accountants

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
Effectiveness of teaching and assessment.	Peer reviewer	Direct assessment Classroom observation Indirect assessment Course Evaluation Survey
Achievement of course learning outcomes assessment.	Faculty members	Direct assessment Academic assessment (ILO) Rubrics assessment Indirect assessment Course Evaluation Survey
Quality of learning resources	Students	Indirect assessment Course Evaluation Survey

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	12/02/2022

