



## Course Specifications

<b>Course Title:</b>	<b>Taxation &amp; Zakat</b>
<b>Course Code:</b>	<b>ACCT 1323</b>
<b>Program:</b>	<b>Bachelor in Accounting</b>
<b>Department:</b>	<b>Accounting (ACCT)</b>
<b>College:</b>	<b>College of Business Administration</b>
<b>Institution:</b>	<b>Dar Al Uloom University</b>

## **Table of Contents**

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

## A. Course Identification

<b>1. Credit hours:</b>
<b>2. Course type</b>
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"/>
<b>3. Level/year at which this course is offered:</b> Sixth Level / Third Year
<b>4. Pre-requisites for this course (if any):</b> ACCT 1311
<b>5. Co-requisites for this course (if any):</b> 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)	
	<b>Total</b>	45

## B. Course Objectives and Learning Outcomes

<p><b>1. Course Description</b></p> <p>This course introduces students to Zakat and Taxes' accounting framework and principles with special reference to Saudi Zakat and Tax Laws. Topics include accounting of Zakat, direct and indirect taxes (including Income Tax and Value Added Tax) and their return filing.</p>
<p><b>2. Course Main Objective</b></p> <ul style="list-style-type: none"> <li>▪ Recognize the truthfulness of Zakat and its wisdom in terms of what it is, its objectives, characteristics, conditions, and jurisprudential and accounting foundations.</li> <li>▪ Understand basic concepts of income tax as well as basic concepts of value added tax.</li> <li>▪ Calculate the pot and the amount of zakat due in accordance with the rules of Islamic law.</li> <li>▪ Determine the Tax base and the Tax amount.</li> </ul>

### 3. Course Learning Outcomes

CLOs		Aligned PLOs
<b>1</b>	<b>Knowledge and Understanding</b>	
1.1	Understand the tax structure and the tax system in Saudi Arabia and their impact in the business.	K1
1.2	Demonstrate Knowledge of concepts, accounting treatment and significance of Zakat and its implication in Saudi Arabia.	K2
<b>2</b>	<b>Skills</b>	
2.1	Apply the Zakat and Tax concepts and its application & implications in KSA.	S1
2.2	Implement accounting treatment of Zakat and Tax in KSA.	S2
<b>3</b>	<b>Values</b>	
3.1	Ethics commitment to professional values of Zakat and taxation.	V1

### C. Course Content

No	List of Topics	Contact Hours
1	Framework of Zakat	6
2	The Zakat system in the KSA	6
3	Zakat and its implications	6
4	The Framework of Taxation	9
5	Income Tax system in the KSA	9
6	Tax base and its applications (including new tax implications in kingdom like VAT and others)	9
<b>Total</b>		<b>45</b>

## D. Teaching and Assessment

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

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and Understanding</b>		
1.1	Understand the tax structure and the tax system in Saudi Arabia and their impact in the business.	Interactive lectures Tutorials Blackboard activities Class Discussion	Quiz Mid-Term Exam Final Exam Dialogue and discussion Case studies
1.2	Demonstrate Knowledge of concepts, accounting treatment and significance of Zakat and its implication in Saudi Arabia.		
<b>2.0</b>	<b>Skills</b>		
2.1	Apply the Zakat and Tax concepts and its application & implications in KSA.	Class Lectures Brainstorming Exercises Discussion on Business Articles	Mid-Term Exam Final Exam Dialogue and discussion Case studies
2.2	Implement accounting treatment of Zakat and Tax in KSA.	Class Lectures Case Study Discussion, & summary of articles	Home Assignment Class Participation Summary of Articles
<b>3.0</b>	<b>Values</b>		
3.1	Ethics commitment to professional values of Zakat and taxation.	A combination of lectures, tutorials and problem solving exercises	Assignments/Home work

### 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Continuous	10%
2	HomeWorks /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

<b>Required Textbooks</b>	<ul style="list-style-type: none"> <li>▪ ميادة محمد الحسن، نظام الزكاة والضرائب في المملكة العربية السعودية، مكتبة الرشد، الطبعة الثانية، 2021</li> <li>▪ محمود محمد الدمرداش، الزكاة والضرائب في ضوء أحكام نظامي جباية الزكاة وضريبة الدخل في المملكة العربية السعودية، 2021، دار جادة للنشر.</li> </ul>
<b>Essential References Materials</b>	<p>(Research papers from Journals, Articles from Magazines &amp; Financial Reports will be provided)</p> <p>i) <a href="http://iiste.org/Journals/index.php/JEDS/article/view/9014">http://iiste.org/Journals/index.php/JEDS/article/view/9014</a></p> <p>ii) <a href="https://www.emeraldinsight.com/doi/abs/10.1108/JIABR-10-2014-0035">https://www.emeraldinsight.com/doi/abs/10.1108/JIABR-10-2014-0035</a></p> <p>iii) <a href="https://www.gazt.gov.sa/en">https://www.gazt.gov.sa/en</a></p> <p>iv) <a href="https://www.gazt.gov.sa/en/media-center/news">https://www.gazt.gov.sa/en/media-center/news</a></p>
<b>Electronic Materials</b>	Study materials are available through online resources available from the publisher
<b>Other Learning Materials</b>	MS office tools Standards/regulations as per Saudi Organization for Certified Public Accountants and Islamic taxes rules

### 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
<b>Other Resources</b> (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	Indirect
Effectiveness of teaching and assessment.	Peer reviewer	Indirect
Course learning outcomes assessment.	Faculty members	Direct
Quality of learning resources.	Students	Indirect

**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

<b>Council / Committee</b>	ACCT Department Council - COB
<b>Reference No.</b>	2
<b>Date</b>	12/2/2022

