



Course Specifications

Course Title:	Accounting Theory
Course Code:	ACCT 1412
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:			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Seventh Level / Fourth Year			
4. Pre-requisites for this course (if any): ACCT 1321			
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

The primary aim of this course is to provide students with an understanding of the theoretical framework underlying the discipline of accounting, as well as underlying concepts, assumptions, postulates, principles (Generally Accepted Accounting Principles) and (International Financial Reporting Standards).

The course focuses also on accounting theories & accounting measurements and determinants of financial reporting as well as qualitative characteristics of accounting information.

2. Course Main Objective

This course aims to provide the student stages of the development of accounting thought, and accounting problems faced by this development at different stage, and to identify the scientific rooting different accounting treatment.

The scope of the course also covers the measurement and disclosure of the accounting problems and the impact of environmental variable on international financial reporting.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Outline International accounting bodies and their objectives	K1
1.2	State various accounting standards, principles (GAAP), assumptions and IFRS.	K2
1.3	Understand the accounting theory concepts, principles and the contemporary developments in the methods of scientific research.	K4
2	Skills	
2.1	Apply and interpret various standards (IFRS) of accounting and GAAP in preparing financial statements.	S1
2.2	Solve accounting and economic problems in light of the issues and challenges facing scientific research.	S2
3	Values:	
3.1	Illustrate team spirit and ability to work in group projects and relate accounting applications with professional ethics.	V1

C. Course Content

No	List of Topics	Contact Hours
1	Introduction of accounting theory	6
2	Different stages of the development of accounting thought	6
3	Accounting conceptual framework	6
4	Accounting assumptions, principles and concepts	6
5	Accounting Measurement	9
6	Financial statements and reporting under Saudi and international standards.	6
7	Contemporary developments in accounting research	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 International accounting bodies and their objectives	Lectures Problem Solving	Quizzes Exams Homework
1.2	State various accounting standards, principles (GAAP), assumptions and IFRS.	Lectures Problem Solving	Quizzes Exams Homework
1.3	Understand the accounting theory concepts, principles and the contemporary developments in the methods of scientific research.	Lectures Problem Solving	Quizzes Exams Homework

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.0	Skills		
2.1	Apply and interpret various standards (IFRS) of accounting and GAAP in preparing financial statements.	Lectures Problem Solving Case studies	Quizzes Exams Homework Projects
2.2	Solve accounting and economic problems in light of the issues and challenges facing scientific research.	Lectures Problem Solving Case studies	Quizzes Exams Homework Projects
		Lectures Problem Solving Case studies	Quizzes Exams Homework projects
3.0	Values		
3.1	Illustrate team spirit and ability to work in group projects and relate accounting applications with professional ethics.	Tutorials Discussions	Project Presentations

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Continuous	10%
2	Homework/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	Wolk, H.I., Dodd, J.L., Rozycki, J.J.. (2012). <i>Accounting Theory: Conceptual Issues in a Political and Economic Environment</i> . Eighth edition. SAGE Publications. ISBN-10: 1412991692. ISBN-13: 978-1412991698
Essential References Materials	https://www.omicsonline.com/accounting-theory/indexed-journals-in-accounting-theory.php https://www.journals.elsevier.com/the-international-journal-of-accounting Research papers from Journals, Articles from Magazines & Financial Reports will be provided
Electronic Materials	Study materials available through online resources
Other Learning Materials	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
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

Council / Committee	ACCT Department Council - COB
Reference No.	2
Date	12/02/2022

