



## Course Specifications

<b>Course Title:</b>	<b>Advanced Accounting</b>
<b>Course Code:</b>	<b>ACCT 1422</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>

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## 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> Eighth Level / Fourth Year
<b>4. Pre-requisites for this course (if any):</b> ACCT1321
<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 is a post-intermediate financial accounting course focusing on some of the more complex and contemporary financial accounting and reporting issues. It includes accounting for business combinations, consolidations, foreign currency transactions, and segmental and interim financial reporting.</p>
<p><b>2. Course Main Objective</b></p> <ol style="list-style-type: none"> <li>1. Apply conceptual principles when selecting appropriate accounting policies.</li> <li>2. Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.</li> <li>3. Understand the recognition, measurement and reporting issues for business combinations, partnerships and foreign operations.</li> </ol>

### 3. Course Learning Outcomes

CLOs		Aligned PLOs
<b>1</b>	<b>Knowledge and Understanding</b>	
1.1	Understand and explain the principles underlying the accounting of complex transactions relating to partnerships, business combinations, consolidations, foreign currency transactions and financial reporting.	K 1
1.2	Demonstrate an advanced knowledge to better approach and solve complex accounting problems as required by International Financial Reporting Standards.	K 2
<b>2</b>	<b>Skills</b>	
2.1	Apply appropriate accounting principles relating to complex transactions in the preparation of financial statements.	S 1
2.2	Analyze accounting problems and use advanced technology to problem solving activities.	S 2
2.3	Conduct practical research in the accounting discipline.	S 3
<b>3</b>	<b>Values</b>	
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	Keep up to date with changes in International Financial Reporting Standards.	V 2
3.3	Demonstrate ability to work in group projects and assignments.	V 3

### C. Course Content

No	List of Topics	Contact Hours
1	Partnerships: Formation, Operation, Ownership Changes and Liquidation	6
2	Accounting for Business Combinations	9
3	Consolidated Financial Statements-Date of Acquisition	6
4	Consolidated Financial Statements After Acquisition	6
5	Consolidated Financial Statements	6
7	Foreign Currency Transactions	6
8	Segment and Interim Reporting	6
<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 and explain the principles underlying the accounting of complex transactions relating to partnerships, business combinations, consolidations, foreign currency transactions and financial reporting.	Direct Indirect	Quizzes Exams Assignments
1.2	Demonstrate an advanced knowledge to better approach and solve complex accounting problems as required by International Financial Reporting Standards.		
<b>2.0</b>	<b>Skills</b>		
2.1	Apply appropriate accounting principles relating to complex transactions in the preparation of financial statements.	Direct Indirect	Quizzes Exams Assignments
2.2	Analyze accounting problems and use advanced technology to problem solving activities.		
2.3	Conduct practical research in the accounting discipline.		
<b>3.0</b>	<b>Values</b>		
3.1	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	Interactive	HomeWorks Group work Project
3.2	Keep up to date with changes in International Financial Reporting 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	4 & 12	10 %
2	HomeWorks / Assignments / Projects	6 & 10	10 %
3	Attendance and Participation	Continuous	10 %
4	Mid term	8	30 %
5	Final Exam	15	40 %
<b>Total</b>			<b>100 %</b>

\*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>	Hoyle, J.B., Shaefer, T., Douppnik, T. (2021). <i>Advanced Accounting</i> . (14 <sup>th</sup> Edition). McGraw-Hill/Irwin. ISBN-10: 1260247821. ISBN-13: 9781260247824
<b>Essential References Materials</b>	<ul style="list-style-type: none"> <li>• Publications &amp; Reports of SOCPA</li> <li>• Publications &amp; Reports of Saudi Capital Market Authority.</li> <li>• International Financial Reporting Standards.</li> <li>• Saudi accounting Standards.</li> <li>• Publications &amp; Reports of IFAC</li> </ul>
<b>Electronic Materials</b>	Materials available through online resources (McGraw Hill, Cengage ...)
<b>Other Learning Materials</b>	MS office tools

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

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

