



# Course Specifications

<b>Course Title:</b>	Principles of Accounting
<b>Course Code:</b>	ACCT 1211
<b>Program:</b>	Accounting
<b>Department:</b>	Accounting
<b>College:</b>	College of Business Administration
<b>Institution:</b>	Dar Al Uloom University

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## A. Course Identification

<b>1. Credit hours:</b> 3 Hours
<b>2. Course type</b>
a. University <input type="checkbox"/> College <input checked="" type="checkbox"/> Department <input 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> Third Level / Second Year
<b>4. Pre-requisites for this course (if any):</b> MATH1121, ENGL1123
<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	Correspondence		
5	Other		

### 7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
<b>Contact Hours</b>		
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	<b>Total</b>	45
<b>Other Learning Hours*</b>		
1	Study	1
2	Assignments	1
3	Library	
4	Projects/Research Essays/Theses	2
5	Others (specify)	
	<b>Total</b>	4

\* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times

## B. Course Objectives and Learning Outcomes

### 1. Course Description

This introductory course presents fundamental concepts, principles and techniques of financial accounting, including the double entry system. It deals with the study of accounting cycle for service and merchandise companies. Special focus given to analyzing transactions, summarizing them using the general ledger and reporting the results through the preparation of financial statements mainly used by the internal and external decision makers. The last part covers the basics of inventory valuation, cost of sales, accounting treatment for tangible & intangible assets and the preparation of adjustment entries.

## 2. Course Main Objective

1. Familiarize the students with the fundamental and conceptual knowledge of accounting concepts and principles including the theory of debit and credit, the accounting cycle, and the end-of-year procedures.
2. Understand and apply the essential numerical skills required for bookkeeping and accounting with special focus on merchandise form of business.
3. Learn to prepare basic financial statements and to use accounting information for rational decision-making.

## 3. Course Learning Outcomes

CLOs		Aligned PLOs
<b>1</b>	<b>Knowledge</b>	
1.1	Define the fundamental concepts and principles of accounting and outline the accounting standards of GAAP, its postulates and assumptions.	K.1
1.2	Recognize the accounting process and accounting cycle with adjustments.	K.2
1.3	Describe the accounting treatment of tangible and intangible assets, the purpose and the use of the major external financial statements.	K.3
<b>2</b>	<b>Skills</b>	
2.1	Analyze and journalize simple and complex transactions, post journal entries to a ledger, create an accounting worksheet and a trial balance.	S.1
2.2	Prepare and interpret financial statements.	S.2
2.3	Outline the basic of inventory valuation and accounting treatment of tangible and intangible assets.	S.2
<b>3</b>	<b>Competence</b>	
3.1	Demonstrate interpersonal, team and leadership skills in accounting areas.	C.1
3.2	Demonstrate enhanced numerical skills, and investigate accounting issues and problems with relevant statistical, mathematical and other technical tools.	C.4
3.3	Demonstrate written and oral communication skills for financial accounting.	C.5

## C. Course Content

No	List of Topics	Contact Hours
1	Introduction to Accounting and Business	6
2	Analyzing and Recording Transactions	6
3	Adjusting Accounts and Preparing Financial Statements	6
4	Completing the Accounting Cycle	6
5	Accounting for Merchandising Operations	6
6	Inventories and Cost of Sales	6
7	Accounting Information System	3
8	Plant Assets, Natural Resources, and Intangibles	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</b>		
1.1	Define the fundamental concepts and principles of accounting and outline the accounting standards of GAAP, its postulates and assumptions.	Direct Indirect	Quizzes Exams Homework
1.2	Recognize the accounting process and accounting cycle with adjustments.		
1.3	Describe the accounting treatment of tangible and intangible assets, the purpose and the use of the major external financial statements.		
<b>2.0</b>	<b>Skills</b>		
2.1	Analyze and journalize simple and complex transactions, post journal entries to a ledger, create an accounting worksheet and a trial balance.	Direct Indirect	Quizzes Exams Homework
2.2	Prepare and interpret financial statements.		
2.3	Outline the basic of inventory valuation and accounting treatment of tangible and intangible assets.		
<b>3.0</b>	<b>Competence</b>		
3.1	Demonstrate interpersonal, team and leadership skills in accounting areas.	Interactive	Homework
3.2	Demonstrate enhanced numerical skills, and investigate accounting issues and problems with relevant statistical, mathematical and other technical tools.		
3.3	Demonstrate written and oral communication skills for financial accounting.		

### 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

<b>Required Textbooks</b>	<p>- مبادئ المحاسبة المالية، جون جي وايلد، كين دابليو شاو، باربرا شيايبينا، نستون كوك، الطبعة العربية الثانية.</p> <p>- أسس المحاسبة، الجزء الأول، د. وابل بن علي الوابل، الطبعة الثالثة، 1422 هـ، مكتبة الملك فهد الوطنية، الرياض، المملكة العربية السعودية.</p> <p>Warren/Reeve/Duchac, 2018, Accounting, 27th Edition, ISBN10: 1-337-66799-4 ISBN13: 978-1-337-66799-9</p>
<b>Essential References Materials</b>	Journal of Accountancy, The International Journal of Accounting – Elsevier
<b>Electronic Materials</b>	<ul style="list-style-type: none"><li>- Documents from the Saudi Electronic Library and various websites.</li><li>- Study materials are available through online resources available from the publisher <a href="http://www.cengage.com">www.cengage.com</a></li></ul>
<b>Other Learning Materials</b>	MS Excel Software

### 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.	<ul style="list-style-type: none"><li>• Students</li></ul>	<ul style="list-style-type: none"><li>• Indirect</li></ul>
Effectiveness of teaching and assessment.	<ul style="list-style-type: none"><li>• Peer reviewer</li></ul>	<ul style="list-style-type: none"><li>• Indirect</li></ul>
Course learning outcomes assessment.	<ul style="list-style-type: none"><li>• Faculty members</li></ul>	<ul style="list-style-type: none"><li>• Direct</li></ul>
Quality of learning resources	<ul style="list-style-type: none"><li>• Students</li></ul>	<ul style="list-style-type: none"><li>• Indirect</li></ul>

**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>	
<b>Date</b>	18/08/2019