



Course Specifications (Postgraduate Degree)

Course Title:	Financial Accounting
Course Code:	ACCT 511
Program:	Master of Business Administration - MBA
Department:	
College:	College of Business Administration - COB
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours: 3
2. Course type <input checked="" type="checkbox"/> Required <input type="checkbox"/> Elective
3. Level/year at which this course is offered: Level 1 / Year 1
4. Pre-requisites for this course (if any): Not Applicable
5. Co-requisites for this course (if any): Not Applicable

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended	Not Applicable	Not Applicable
3	E-learning		
4	Distance learning		
5	Other		

7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
1	Lecture	45
2	Laboratory/Studio	
3	Seminars	
4	Others (specify)	45
Total		

B. Course Objectives and Learning Outcomes

1. Course Description

The course has been designed to provide students with broad knowledge of financial accounting concepts and standards. It involves the analysis, recording, and summarizing of accounting transactions on the accrual basis.

The syllabus also incorporates a good working knowledge of the end-of-year adjustments including, depreciation, bad debts, accruals, prepayments, a bank reconciliation statement and their proper accounting treatment. Other topics include the accounting for various categories of assets, liabilities and equity, the preparation and analysis of financial statements (Income Statement, Statement of Owner's Equity, Balance Sheet and Statement of Cash flows).

2. Course Main Objective

This course develops students' abilities in several key areas, enabling them to:

- Distinguish between financial, cost and management accounting and the main users of accounting information.
- Understand fundamental and conceptual knowledge of financial accounting.
- Analyze and record business transactions in accordance with the accounting principles and assumptions.
- Prepare the final accounts with year-end adjustments and financial statements.
- Compute and interpret financial trends and ratios.
- Reacting appropriately to accounting situations using accounting concepts, principles and standards.

3. Course Learning Outcomes

Course Learning Outcomes (CLOs)		Aligned PLOs*
1	Knowledge and Understanding	
1.1	Demonstrate an appropriate mastery of the framework, concepts and principles of financial accounting applied in business.	K1
1.2	Demonstrate an understanding of updates in international accounting standards, development in financial statements and reports and its application in professional practice.	K3
2	Skills	
2.1	Apply financial accounting skills to analyze accounting issues related to recognition, valuation and financial reporting.	S1
2.2	Express information and concepts with conciseness and clarity when writing and speaking.	S4
2.3	Use technology media to process and provide efficient and accurate financial information to management and stakeholders for decision making.	S6
3	Values	
3.1	Demonstrate ability to work independently and show excellence in seeking sources to resolve accounting issues.	V2

* Program Learning Outcomes

B. Course Content

No	List of Topics	Contact Hours
1	Basic accounting concepts and principles	09
2	Accounting for Assets (cash, receivables, inventories, fixed and intangible assets)	15
3	Accounting for liabilities	06
4	Accounting for stockholders' equity	03
5	The statement of cash flows	06
6	Analysis of financial statements	06
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	Demonstrate an appropriate mastery of the framework, concepts and principles of financial accounting applied in business.	<ul style="list-style-type: none"> • Lectures • In-class Discussions • Tutorials 	<ul style="list-style-type: none"> • Oral Presentations • Quizzes • Problem-Solving Exercises • Written and Oral Exams
1.2	Demonstrate an understanding of updates in international accounting standards, development in financial statements and reports and its application in professional practice.		
2.0	Skills		
2.1	Apply financial accounting skills to analyze accounting issues related to recognition, valuation and financial reporting.	<ul style="list-style-type: none"> • Seminars • Use of Self-Study and e-Learning Material 	<ul style="list-style-type: none"> • Oral Presentations • Problem-Solving Exercises • Written and Oral Exams
2.2	Express information and concepts with conciseness and clarity when writing and speaking.		
2.3	Use technology media to process and provide efficient and accurate financial information to management and stakeholders for decision making.		
3.0	Values		
3.1	Demonstrate ability to work independently and show excellence in seeking sources to resolve accounting issues.	<ul style="list-style-type: none"> • Group Work • Self-Directed Study • Reflective Written Work • Computer Software Application 	<ul style="list-style-type: none"> • Project • Oral Presentations • Written and Oral Exams

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz / Homework	5 , 12	10%
2	Oral Test	Continuous	10%
3	Project / Presentations	Continuous	10%
4	Midterm Exam	7	30%
5	Final Exam	15	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. Five 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	- مبادئ المحاسبة المالية / د. رضوان حلوة حنان / د. نزار فليح البلداوي / الناشر: إثراء للنشر والتوزيع، الشارقة، الأردن 2014 - المحاسبة المالية في إطار المعايير الدولية لإعداد التقارير المالية / د. هشام ابراهيم المجدد وآخرون 2015
	- Accounting, Warren / Reeve / Duchac, 2018, 27th Edition. - Fundamental Accounting Principles, John J. Wild, Ken W. Shaw, Barbara Chiappetta, 23rd edition, McGraw-Hill Education (2016). - Accounting Principles, Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Wiley (2015), 12th Edition.
Essential Reference Materials	<ul style="list-style-type: none"> • Publications & Reports of SOCPA. • Publications & Reports of Saudi Capital Market Authority. • International Financial Reporting Standards. • Saudi accounting Standards. • Publications & Reports of IFAC.
Electronic Materials	- Documents from the Saudi Electronic Library and various websites. - Study materials available through online resources (McGraw Hill, Cengage ...)
Other Learning Materials	MS Excel Software

2. Educational and research Facilities and Equipment 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/Issues (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	COB Postgraduate Council
Reference No.	MOM 1/2020-2021
Date	8/09/2020

