



## Course Specifications

|                            |                                |
|----------------------------|--------------------------------|
| <b>Course Title:</b>       | <b>Companies Accounting II</b> |
| <b>Code:</b>               | <b>ACCT-327</b>                |
| <b>Program:</b>            | <b>Bachelor in Accounting</b>  |
| <b>Department:</b>         | <b>Accounting</b>              |
| <b>College</b>             | <b>Business Administration</b> |
| <b>Institution:</b>        | <b>Jazan University</b>        |
| <b>Academic Year:</b>      | <b>23</b>                      |
| <b>Semester:</b>           | <b>1</b>                       |
| <b>Course Coordinator:</b> | <b>Mashael Alshaikh</b>        |
| <b>Date:</b>               | <b>28/08/23</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"/> |
| b.  | Required <input checked="" type="checkbox"/> | Elective <input type="checkbox"/> | Others <input type="checkbox"/>                |
| <b>3. Level/year at which this course is offered: LEVEL-6</b> |  |                                   |  |
| <b>4. Pre-requisites for this course (if any): ACCT 323</b>   |  |                                   |  |
| <b>5. Co-requisites for this course (if any): NIL</b>         |  |                                   |  |

## 6. Mode of Instruction (mark all that apply)

| No | Mode of Instruction   | Contact Hours | Percentage |
|----|-----------------------|---------------|------------|
| 1  | Traditional classroom | 33            | 100%       |
| 2  | Blended               |               |            |
| 3  | E-learning            |               |            |
| 4  | Distance learning     |               |            |
| 5  | Other                 |               |            |

## 7. Contact Hours (based on academic semester)

| No | Activity                            | Contact Hours |
|----|-------------------------------------|---------------|
| 1  | Lecture                             | 33            |
| 2  | Laboratory/Studio                   |               |
| 3  | Tutorial                            |               |
| 4  | Others (specify) Study, Assignment. | 11            |
|    | <b>Total</b>                        | <b>44</b>     |

## B. Course Objectives and Learning Outcomes

|   |
|---|
| <b>1. Course Description</b> <p>➤ The course is a practiced level in the program which explains the fundamental procedures for issuing shares of stock and identify lessor's and lessee's accounting for Operating and financing leases to enhance student's understanding of accounting treatments and practices regarding specialized activities. It also provides the student with the accounting treatments for transactions executed in different activities like corporate related with shares, leasing, investments. The teaching strategies of this course will be cooperative learning, visualization, and inquiry-based instruction. The assessment plan for this course will be written exams, assignments, short quizzes, and class discussion.</p> |
| <b>2. Course Main Objective</b> <p>On completion of this course, students will be able to:</p>  |

- Understand to assess the accounting issues associated with shareholders' equity side of the Statement of Financial Position.
- Understand the accounts that affected by issuing, reacquisition of shares and the measurement, presentation and disclosure in financial statements.
- Determine the most appropriate approach to the measurement, presentation and disclosure investments account.
- Assess the accounting issues associated with leases in order to determine the most appropriate approach to the measurement, presentation and disclosure issues.
- Prepare two financial statements – the Statement of Shareholders' Equity and the Financial position and communicate the results using the appropriate format.

### 3. Course Learning Outcomes

| CLOs |  | Aligned PLOs |
|------|--|--------------|
| 1    | <b>Knowledge and Understanding</b>   |              |
| 1.1  | Identify the key components of stockholders' equity. Explain the accounting procedures for issues associated with stockholders' equity accounts. | K1           |
| 1.2  | Identify the three categories of debt securities and leases then describe the accounting and reporting treatment for each category of topics.    | K1           |
| 2    | <b>Skills:</b>   |              |
| 2.1  | Analyze and able to prepare whole accounting cycle for all transactions that related to equity's accounts.                                       | S1           |
| 2.2  | Analyze and record complex situations in accounting for investments and leases.  | S3           |
| 3    | <b>Values:</b>   |              |
| 3.1  | Propose and work in a team for strategic decision making.  | V3           |

### C. Course Content

| No           | List of Topics             | Contact Hours |
|--------------|----------------------------|---------------|
| 1            | Ch1: Stockholders' equity  | 11            |
| 2            | Ch2: Investments           | 11            |
| 3            | Ch3: Accounting for Leases | 11            |
| <b>Total</b> |                            | <b>33</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                           |
|------|--|---------------------|--|
| 1.0  | <b>Knowledge and Understanding</b>   |                     |  |
| 1.1  | Identify the key components of stockholders' equity. Explain the accounting procedures for issues associated with stockholders' equity accounts. | PowerPoint Lecture  | Assignment<br>Quiz<br>Mid Term<br>Final Exam |
| 1.2  | Identify the three categories of debt securities and leases then describe the  |                     |  |

| Code       | Course Learning Outcomes   | Teaching Strategies                               | Assessment Methods                  |
|------------|--|---|-------------------------------------|
|            | accounting and reporting treatment for each category of topics.  |   |                                     |
| <b>2.0</b> | <b>Skills</b>  |   |                                     |
| 2.1        | Analyze and able to prepare whole accounting cycle for all transactions that related to equity's accounts. | Lecture and Practical Question Solving Case study | Assignment Quiz Mid Term Final Exam |
| 2.2        | Analyze and record complex situations in accounting for investments and leases.                            |   |                                     |
| <b>3.0</b> | <b>Values</b>  |   |                                     |
| 3.1        | Propose and work in a team for strategic decision making.  | Group Study                                       | Presentation                        |

## 2. Assessment Tasks for Students

| # | Assessment task*       | Week Due   | Percentage of Total Assessment Score |
|---|------------------------|------------|--------------------------------------|
| 1 | Mid Term Examination   | 7          | 30%                                  |
| 2 | Assignment and Quizzes | Continuous | 20%                                  |
| 3 | Final Examination      | 12         | 50%                                  |

\*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:**

Department have an arrangement for “Student Counseling Unit” for each student. Every faculty is encouraged to guide and counsel students on the regular basis. The consultation and academic advertising is available before the semester starts.

## F. Learning Resources and Facilities

### 1. Learning Resources

|                                       |  |
|---------------------------------------|--|
| <b>Required Textbooks</b>             | Intermediate Accounting 12th Edition<br>By, Kieso, Weygandt, and Warfield  |
| <b>Essential References Materials</b> | Smith Advanced Accounting Pearson 12th edition   |
| <b>Electronic Materials</b>           | <a href="http://www.sciencedirect.com">www.sciencedirect.com</a><br><a href="http://www.SDL.com">www.SDL.com</a> |
| <b>Other Learning Materials</b>       | Pearson Higher Education Online.   |

### 2. Facilities Required

| Item   | Resources   |
|--|---|
| <b>Accommodation</b><br>(Classrooms, laboratories, demonstration rooms/labs, etc.) | Classroom equipped with projector and whiteboard and sufficient seating arrangements. |

| Item   | Resources   |
|--|---|
| <b>Technology Resources</b><br>(AV, data show, Smart Board, software, etc.)  | Projector, Blackboard software, Tally9, MS Excel. |
| <b>Other Resources</b><br>(Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list) | NIL   |

## G. Course Quality Evaluation

| Evaluation Areas/Issues                                 | Evaluators                       | Evaluation Methods   |
|---|----------------------------------|--|
| Sufficiency of resources and facilities for students    | Students                         | Course evaluation survey form  |
| Effectiveness of teaching / learning process            | Students                         | Course evaluation survey form  |
| Effectiveness of teaching / learning process            | CRC / QAU / HoD                  | Course reports / result analysis   |
| Quality of learning Resources                           | Track leaders / CRC              | Review meetings and star rating with suggestions for further modification and improvements |
| Verifying standards of student achievement / evaluation | HoD / committee nominated by HoD | Random re-checking of evaluated answer sheets  |
| Achievement of course learning outcomes                 | Course Teachers / QAU            | CLO assessment template that is further verified at course coordinator and QAU level.      |

**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> | Quality Council         |
| <b>Reference No.</b>       |                         |
| <b>Date</b>                | 28/8/22                 |
| <b>Program Coordinator</b> | Dr. Abdul Wahab Mujalli |
| <b>Course Coordinator</b>  | Mashaal Alshaikh        |