



Course Specifications

Course Title:	Accounting for Banks
Code:	ACCT-422
Program:	Bachelor in Accounting
Department:	Accounting
College	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	2
Course Coordinator:	Mosa Qhazwani
Date:	28/08/2022

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A. Course Identification

1. Credit hours: 03			
2. Course type			
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"/>	
3. Level/year at which this course is offered: LEVEL- 7			
4. Pre-requisites for this course (if any): Basics of Accounting (Acct 221), Financial Accounting (Acct 222)			
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	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, group project	11
	Total	44

B. Course Objectives and Learning Outcomes

1. Course Description

This is a master level which aims to set the fundamental basis of accounting methods in banks by covering the bookkeeping process and the reporting of the basic financial statements as the balance sheet, income statement, the statement of cash flows, and the statement of retained earnings. Topics covered include funding structures of bank and other financial institutions and accounting process of them, bookkeeping process of credit loaning and exchange services, explanation of documents used by accounting offices in banks. The teaching strategy of this course will be lectured group assignments, quiz. the assessment plan for this Course will be an exam checklist assessment.



2. Course Main Objective

- On completion of this course, students will be able to understand:

- Lending activity, ^[1]_{SEP}
- Deposit activities.
- External borrowing by the banking sector
- Banking sector profitability indicators
- Preparation of banking sector- Final Accounts
- Banking sector risks – Management

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Develop the student's understanding of the components of the financial accounting system of banks and the regulatory framework it operates	K1
1.2	Distinguish, justify and evaluate banking sector risks and its management	K1
2	Skills :	
2.3	Analyze and evaluate the bookkeeping process and the reporting of the basic financial statements as the balance sheet, income statement, the statement of cash flows, and the statement of retained earnings.	S3
2.1	Apply sound theoretical knowledge to design new accounting systems to document the banking operations and fund management.	S1
2.2	Critically evaluate banks' economic decisions under differing accounting regimes.	S2
3	Values:	
3.1	Demonstrate mastery of key concepts by solving numerous exercises, case studies and real-world bank accounting issues.	V2

C. Course Content

No	List of Topics	Contact Hours
1	Introduction to Banking sector	2
2	Unit 1: Banking sector employment	
3	Banks by type of ownership, Market share	2
4	Banking functions - Lending activity, Deposit activities.	2
5	External borrowing by the banking sector and Regulatory activity of the National Bank.	2
6	Unit 2: Banking sector risks – Management	
7	Credit risk & Liquidity risk- Implications	3
8	Foreign exchange risk – Its implications & Management	2
9	Capital adequacy in banks – Calculations, Regulations	3
10	Unit 3: Banking sector productivity & profitability	
11	Banking sector productivity indicators - Calculation	3
12	Banking sector profitability indicators - Calculation	3
13	Preparation of Aggregate statement of Income and Expenses.	3
14	Unit 4: Introduction to Banking Sector Final accounts	
15	Preparation of Banking Sector- Final Accounts	2



16	Trail Balance, Bank's Profit and Loss Accounts	3
17	Preparation of Balance sheet of commercial banks	3
Total		33

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	Develop the student's understanding of the components of the financial accounting system of banks and the regulatory framework it operates	PowerPoint Lectures	Assignment Quiz Mid Term Final Exam
1.2	Distinguish, justify and evaluate banking sector risks and its management	Blackboard Lecture	Question and Answer
2.0	Skills		
2.3	Analyze and evaluate the bookkeeping process and the reporting of the basic financial statements as the balance sheet, income statement, the statement of cash flows, and the statement of retained earnings.	Blackboard Lecture and Practical Question Solving	Assignment Quiz Mid Term Final Exam
2.1	Apply sound theoretical knowledge to design new accounting systems to document the banking operations and fund management	Case study	-DO-
2.	Critically evaluate banks' economic decisions under differing accounting regimes.	Blackboard Lecture and Practical Question Solving	Assignment Quiz Mid Term Final Exam
3.0	Values		
3.1	Demonstrate mastery of key concepts by solving numerous exercises, case studies and real-world bank accounting issues.	Research via Internet, Data Base, Web based reference materials, Classroom presentations	Homework, Question Answer, Surprise tests.

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	Continuous	% 5
2	Quiz	Continuous	% 10
3	Onlin Class Participation and Presentation	Continuous	% 5
4	Mid Term	Seventh week	% 30
6	Final Exam	Sixteenth week	50%
7			
8			

*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 :

Academic advising unit of the department provides guidelines to the students in their course selection and to educate them about the learning outcomes of each courses. The advising unit also sets out the university policies and procedures for enrollment.

Two hours per week is reserved by the faculty for student academic counseling

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	The Handbook of Bank Accounting: Understanding and Applying Standards and Regulations by <u>Charles J. Woelfel</u>
Essential References Materials	
Electronic Materials	<u>Ebsco Business Premier</u> : A database containing several hundred key business and management journals with full text articles updated daily.
Other Learning Materials	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Projector
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	None

G. Course Quality Evaluation

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Sufficiency of resources and facilities for students	Students	Course evaluation survey form



Evaluation Areas/Issues	Evaluators	Evaluation Methods
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

Council / Committee	Dep Council
Reference No.	
Date	28/8/2022
Program Coordinator	Dr. Abdulwahab Mujali
Course Coordinator	Mous Gazwani

