



Course Specifications

Course Title:	Accounting & Reporting
Code:	ACCT-428
Program:	Bachelor in Accounting
Department:	Accounting
College	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	1
Course Coordinator:	Mohamed Alhrbi
Date:	28/08/2022

Table of Contents

A. Course Identification	3	
6. Mode of Instruction (mark all that apply)		3
B. Course Objectives and Learning Outcomes	3	
1. Course Description		3
2. Course Main Objective		3
3. Course Learning Outcomes		3
C. Course Content	4	
D. Teaching and Assessment	4	
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods		4
2. Assessment Tasks for Students		4
E. Student Academic Counseling and Support	5	
F. Learning Resources and Facilities	5	
1. Learning Resources		5
2. Facilities Required		5
G. Course Quality Evaluation	5	
H. Specification Approval Data	6	



A. Course Identification

1. Credit hours:
2. Course type University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/> Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: level-8
4. Pre-requisites for this course (if any): N/A
5. Co-requisites for this course (if any): N/A

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	31	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) Assignments	11
	Total	44

B. Course Objectives and Learning Outcomes

1. Course Description

This course is a mastered course which is basically deals with the theory and practice of accounting. it aims to develop a deep insight among the students on the different forms of accounting and how to record business transactions and being able to create financial statement according to common standards. The teaching strategy of this course will be lecture, assignments and quiz. the assessment plan for this Course will be an exam checklist assessment.

2. Course Main Objective

Define standard accounting terminology

Distinguish among different accounting careers

Journalize transactions for proprietorships, partnerships, and corporation



3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Identify the concept and purpose of conceptual framework for financial statements.	K1
1.2	Describe the special problems underlying accounting for business's financial statements , international operations, and partnerships.	K1
2	Skills :	
2.1	Analyze the statements and interpret the financial position to decision maker and to prepare all types of financial reporting	S2
2.2	Apply the adjusting and reversing entries for accrued expenses and accrued revenue.	S3
3	Values:	
3.1	Present the ability to work effectively in collaborative learning and problem solving	V3

C. Course Content

No	List of Topics	Contact Hours
1	Conceptual framework for financial reporting and the objective of financial reporting	2
2	Basic elements of FS and Recognitions and measurement	4
3	Basic accounting assumption and principle	4
4	The accounting cycle : journalizing ,posting ,trial balance, adjusting entries	4
5	Type of adjusting entries	4
6	Preparing FS and closing entries	4
7	Uses and limitation of income statement Format of the income statement	6
8	Balance sheets and cash flow	5
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	Identify the concept and purpose of conceptual framework for financial statements.	PowerPoint Lectures	Assignment Quiz Mid Term Final Exam
1.2	Describe the special problems underlying accounting for business's financial statements ,	PowerPoint Lectures	Assignment Quiz Mid Term Final Exam



Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
	international operations, and partnerships.		
2.0	Skills		
2.1	Analyze the statements and interpret the financial position to decision maker and to prepare all types of financial reporting	PowerPoint Lectures Case Study	Group Project Mid Exam Final Exam
2.2	Apply the adjusting and reversing entries for accrued expenses and accrued revenue.	PowerPoint Lectures Case Study	Assignment Mid Exam
3.0	Values		
3.1	Present the ability to work effectively in collaborative learning and problem solving	Discussions.	Assignment

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes and Assignments	End of every chapter	10%
2	Mid term	Sixth week	30%
3	Class participation and attendance	continuous	10%
4	Final Examination	Eleventh week	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 :

Guidance and consultation are available before semester start and is provided for each student through counseling unit in department and

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>
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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
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	Mohamed Alhrbi

