



## Course Specifications

<b>Course Title:</b>	<b>Zakat and Taxation</b>
<b>Course Code:</b>	<b>ACCT-429</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>2023</b>
<b>Semester</b>	<b>1</b>
<b>Course Coordinator:</b>	<b>Samiyah Abdu Alhazmi</b>
<b>Date</b>	<b>28/08/2022</b>

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## A. Course Identification

<b>1. Credit hours:</b> 03			
<b>2. Course type</b>			
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"/>	
<b>3. Level/year at which this course is offered:</b>			
<b>4. Pre-requisites for this course (if any):</b> NIL			
<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	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) Assignment, group project, and quizzes	11
	Total	44



## B. Course Objectives and Learning Outcomes

### 1. Course Description

This is a master course. It introduces relevant laws governing individual income taxation and Zakat. It introduces the Zakat Collection and Tax Law of the Kingdom of Saudi Arabia (KSA). The course includes training on how to prepare Zakat and Tax returns. The major goal of the Islamic law of obligatory alms (Zakat) at degree level is to introduce candidates to the Islamic religious taxation and legal foundations and basics of the subject. The Islamic law of obligatory alms or Zakat law is law that includes legal aspects, which regulate the imposition, calculation and subjects of taxation. The teaching strategy, of this course will be lectures, case studies, group assignments, quiz, The assessment plan for the course will be comprehensive exam, formative assessment.

The major function of the course, therefore, is to provide a sound understanding of how Zakat law evolved and developed, and to critically examine the significance of this law in the hierarchy of branches of Islamic law practices. This course will be conducted through traditional classes . Students will be given assignments, quizzes, and written exams (Mid-term and Final) as assessments methods.

### 2. Course Main Objective

- This course introduces students to the basic accounting issues relating to Zakat and income tax according to the Saudi Zakat Collection and Tax Law.
- The course includes training in how to prepare Zakat and tax returns.
- The course develops students' skills to formulate solutions to tax problems
- This course prepares students for practical and accounting areas like SOCPA.

### 3. Course Learning Outcomes

CLOs		Aligned PLOs
1	<b>Knowledge and Understanding</b>	
1.1	Describe the aspects of the conceptual underpinning of Zakat and Tax	K1
1.2	Outline the Zakat regulation, income taxes, accounting standards of The KSA and their impact in the business.	K2
2	<b>Skills :</b>	
2.1	Apply Zakat and Tax Base and rules, and solve relevant cases in zakat and tax within the accounting standards of the KSA.	S1
2.2	Analyzing and Reading Regulation texts of Zakat and Tax. (Be familiar with texts Laws: Articles; Paragraphs; Explicative notes; Updated Texts...)	S2
2.3	Demonstrate Zakat and Tax information using written communication skills.	S3
3	<b>Values:</b>	
3.1	Ability to work effectively as a member of a team on group assignments of Zakat.	V1
3.2	Develop professional behavior and activities in the area of zakat and tax	V2



## C. Course Content

No	List of Topics	Contact Hours
1	Theoretical framework of Zakat	3
2	Zakat Applications in Kingdom of Saudi Arabia	12
3	Theoretical framework of Taxation	3
4	Applications of Income Taxation in Kingdom of Saudi Arabia	15
<b>Total</b>		<b>33</b>

## D. Teaching and Assessment

### 1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Cod e	Course Learning Outcomes	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and Understanding</b>		
1.1	Describe the aspects of the conceptual underpinning of Zakat and Tax	A combination of lectures and problem- solving exercises	Class Assignments test/Quiz,
1.2	Outline the Zakat regulation income taxes, accounting standards of the KSA and their impact in the business.	Traditional lectures	Questions and answer
<b>2.0</b>	<b>Skills</b>		
2.1	Apply Zakat and Tax Base and rules, and solve relevant cases in zakat and tax within the accounting standards of the KSA.	A combination of lectures and problem- solving Exercises.	Examinations, Assignments/Homework
2.2	Analyzing and Reading Regulation texts of Zakat and Tax. (Be familiar with texts Laws: Articles; Paragraphs; Explicative notes; Updated Texts...)	A combination of lectures and problem- solving Exercises.	Examinations, Assignments, Mid term Final exam
2.3	Demonstrate Zakat and Tax information using written communication skills.	A combination of lectures and problem- solving Exercises.	Examinations, Assignments, Mid term Final exam
<b>3.0</b>	<b>Values</b>		
3.1	Ability to work effectively as a member of a team on group assignments of Zakat.	Class discussion	Group study
3.2	Develop professional behavior and activities in the area of zakat and tax	A combination of lectures and problem- solving Exercises.	Cases studies



## 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:

Instructors allocate six office hours per week for students' consultation. In addition, students are welcomed anytime by appointment if they cannot come during the office hours, the consultation and academic advising is available before the semester starts,

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	Accounting of Zakat and Taxation in KSA Dr. Khaled Alfalgi
<b>Essential References Materials</b>	SOCPA Book/ Materials given by the instructor
<b>Electronic Materials</b>	<a href="http://www.sciencedirect.com">www.sciencedirect.com</a> <a href="http://www.sdl.com">www.sdl.com</a>
<b>Other Learning Materials</b>	Exams of SOCPA

### 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and white boards
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	projector
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	N/A



## 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
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

**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	28/08/2022
Program coordinator	Dr. Abdul Waheb Mujalli.
Course coordinator	Samiyah Abdu Alhazmi

