



Course Specifications

Course Title:	Basic of Accounting
Code:	ACCT-221
Program:	Bachelor in Accounting
Department:	Accounting
College	Business Administration
Institution:	Jazan University
Academic Year:	2022
Semester:	1
Course Coordinator:	Moath Qahtani
Date:	02/09/2022

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A. Course Identification

1. Credit hours: 2			
2. Course type			
a.	University <input type="checkbox"/>	College <input checked="" type="checkbox"/>	Department <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 3			
4. Pre-requisites for this course (if any): NIL			
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	2	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	30
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	33
	Total	63

B. Course Objectives and Learning Outcomes

1. Course Description

This course is introduced course. It shows the basic accounting principles for a business. It represents several topics such as accounting cycle with end-of-period statements, qualitative and fundamental characteristics, accounting equation elements, basic elements of the financial statements and how to establish them. The teaching strategies will be lectures and case studies. The assessments of this course will be exams, assignments, and discussions.



2. Course Main Objective

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

1. Understanding the basic of accounting concepts and principles.
2. Definition of debits, credits, and normal account balances using double-entry accounting and T- accounts.
3. Preparing the financial statements.
4. Enhancing the students' abilities to communicate, use the computer, information technology and skill of dealing with numbers.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Explain the accounting concepts, principles, theories and the purpose of general accepted accounting principles.	K1
1.2	Understanding the accounting cycle and distinguishing between debit and credit.	K1
2	Skills :	
2.1	Ability to solve the numerical accounting problems.	S1
2.2	Show the abilities to record, analyze, interpret accounting transactions.	S3
2.3	Acquire the skill of preparing financial statements.	S2
3	Values:	
3.1	Participate in collaborative learning, problems and cases in financial accounting selected to foster cooperative learning	V3

C. Course Content

No	List of Topics	Contact Hours
1	Types of Accounting	2
2	Forms of Business Organization	2
3	International Financial Standards	2
4	Users of Accounting Information	2
5	Qualitative Characteristics – Fundamental	2
6	Qualitative Characteristics - Enhancing	2
7	Assumptions	2
8	Types of Accounting	2
9	Forms of Business Organization	2
10	International Financial Standards	2
11	Accounting Equation Elements	2
12	The Components of Retained Earnings	2
13	The Financial Statements	2
14	The Journal	2
15	The Ledger	2
	Total	30



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	Explain the accounting concepts, principles, theories and the purpose of general accepted accounting principles.	Lecture method/power point presentations	Written examinations
1.2	Understanding the accounting cycle and distinguishing between debit and credit.	Lecture methods	Test, quiz
2.0	Skills		
2.1	Ability to solve the numerical accounting problems.	-Self-Learning Brainstorming	Quiz, written examinations
2.2	Show the abilities to record, analyze, interpret accounting transactions.	-Self-Learning Brainstorming	Quiz, written examinations
2.3	Acquire the skill of preparing financial statements.	Lecture and role play	Quiz, written examinations
3.0	Values		
3.1	Ability to deal with ethical and professional issues.	Oral presentations and active learning	Assignments & quiz

2. Assessment Tasks for Students

#	*Assessment task	Week Due	Percentage of Total Assessment Score
1	Exercises & Homework	All weeks	5%
2	Participation	All weeks	2%
3	Project (single/group)	All weeks	3%
4	Mid Term exam	Week 7	30%
5	Quizzes	Week 11	10%
6	Final exam	Week 16	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:

- Office hours 10 hr./week.
- Students can go in times of office hours for advisors to explain what could not be understood from the lesson.



F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	1-Financial accounting :international financial reporting standards Walter T. Harrison / Charles Horngren / Bill Thomas / Themin Suwardy
Essential References Materials	
Electronic Materials	www.sincdirect.com www.sdl.com
Other Learning Materials	

2. Facilities Required

Item	Resources
Accommodation Classrooms, laboratories, demonstration) (,rooms/labs, etc	Fully equipped classrooms as of now
Technology Resources AV, data show, Smart Board, software,) (,etc	.Not Available
Other Resources 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
Effectiveness of Teaching and Assessment, Quality of Learning Resources, Instructor's Interaction with Students, Blackboard Tools Efficiency, and Reasonability of Assessments' Grading	Students	Indirect: (Student survey) at the end of semester
Individual consultation with weak, average and best students on learning outcome/understandability of the concept.	Students	Direct: at the time of mid-term or examination
Workshops to facilitate the exchange of experiences amongst faculty members.	Faculty	Direct
Effectiveness of Assessments	FacultyMembers	Direct

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	
Reference No.	
Date	

