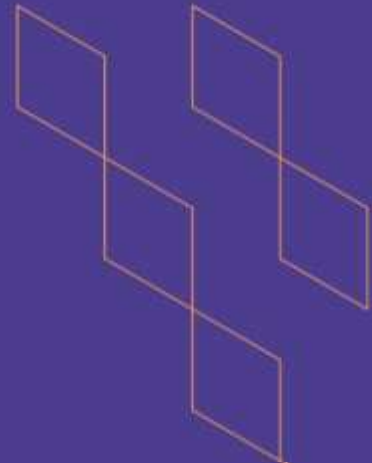




T-104
2022

Course Specification



Course Title:	Principles of Financial Accounting
Course Code:	AC1111
Program:	BA Degree in Business Administration
Department:	Business Administration
College:	College of Business
Institution:	Umm Al-Qura University
Version:	2
Last Revision Date:	28/01/2023



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A. General information about the course:

Course Identification	
1. Credit hours:	4
2. Course type	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Track <input 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 3
4. Course general Description This course aims to familiarize students with accounting as a system for the collection, processing and delivery of financial information and the definition of the accounting principles used in the preparation of financial reports as well as to identify the scientific and practical asset for financial accounting applied in businesses and on this basis the exposure mainly to historical overview of the accounting and nature - its objectives - branches - its relationship to other sciences, the development of accounting thought, intellectual framework for accounting: Includes goals lists, accounting assumptions, accounting concepts, accounting principles, procedures relating to registration of accounting, budget equation, foundations Date Accounting (accounts), methods of registration of accounting final accounts, financial statements.	
5. Pre-requirements for this course (if any):	
6. Co- requirements for this course (if any):	
7. Course Main Objective(s) <ol style="list-style-type: none"> To Know the historical development of accounting science. To Know the accounting system and the most important outputs. To introduce students to Accounting, stressing its importance in today's business world. To help students understand the main concepts and principles of financial accounting. To provide students with a theoretical basis upon which they will develop their knowledge in other areas of accounting.	

1. Teaching mode (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1.	Traditional classroom	40	100%
2.	E-learning		
3.	Hybrid <ul style="list-style-type: none"> Traditional classroom E-learning 		
4.	Distance learning		





2. Contact Hours (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	40
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	15
5.	Others (specify)	15
	Total	70

B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	understand the responsibilities of the accountant and the impacts of their recommendations on the business and the wider environment.	K1	Lecture, group discussions	Mid Term and final Exams.
1.2	Describe Accounting as the language of business and the recording process of business transactions	K3	Lecture, Discussion	Continuous assessment (short quizzes).
1.3	Outline Accounting treatment for Merchandising Operations, Inventory Receivables, Property, Plant	K2	Lecture, group discussions	Exams, Participation





Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
	and Equipment and Investments etc.			
2.0	Skills			
2.1	Apply key concepts and principles to real-life scenarios	S1	Lecture, Demonstration, work Lab Lab	Continuous assessment (short quizzes).
2.2	solve problems logically, analyze data methodically, make reasoned choices and communicate effectively	S2	Lecture, Demonstration, work Lab Lab	Continuous assessment (short quizzes).
2.3	Interpret the accounting transactions and statements for decision making process.	S3	Lecture, Demonstration, work Lab Lab	Continuous assessment (short quizzes).
3.0	Values, autonomy, and responsibility			
3.1	work effectively in group	V1 V2	Divide students in groups and change the leadership of groups each period	Group Presentation Assess each group achievements
3.2	Demonstrate values of integrity and ethical behavior.	V3	Divide students in groups and change the leadership of groups each period	Group Presentation Assess each group achievements
...				



C. Course Content

No	List of Topics	Contact Hours
1	Accounting and the business environment	4
2	Accounting equation	4
3	the Ledger and the Trial balance ,recording business transactions	6
4	Account for the purchase of inventory :Merchandising Operations	6
5	Receivables	4
6	The adjusting process	4
7	Preparing adjusting Trial balance – The Income Statement	6
8	The Balance Sheet	6
Total		40

D. Students Assessment Activities

NO	Assessment Activities *	Assessment timing (in week no	Percentage of Total Assessment Score
1	Homework, Group project and presentation	Week:2- 9	25%
2	Class participation and attendance	Week:1-9	5%
3	Mid-Term	Week:5	20%
4	Final	Week: 10	40%
5	Quiz	Week:3-7	10%
6			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)





E. Learning Resources and Facilities

1. References and Learning Resources

Essential References	<p>Textbook: Horngren's Accounting with My Accounting Lab: Global Edition, 10/E</p> <p>Authors: Tracie L. Nobles Brenda L. Mattison, University of Wisconsin-Madison Ella Mae Matsumura, Tri-County Technical College ISBN-10: 1292056517 • ISBN-13: 9781292056517 ©2015 • Pearson •</p>
Supportive References	Principles of ACCOUNTING Financial , Christine Jonick, Ed.D
Electronic Materials	https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/
Other Learning Materials	

2. Required Facilities and equipment

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classroom, lab
Technology equipment (projector, smart board, software)	Data Show, Smart Board , , software
Other equipment (depending on the nature of the specialty)	None

F. Assessment of Course Quality

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	Chair, Students, External Stakeholders and quality Department and quality committee	Open discussions with the students Anonymous surveys
Effectiveness of students assessment	Chair, Students, External Stakeholders and quality Department and quality committee	Checking marking by the students themselves if it's possible Using the help of other members in reviewing the assignments/exams



Assessment Areas/Issues	Assessor	Assessment Methods
Quality of learning resources	Chair, Students, External Stakeholders Department and quality committee	Review of course portfolios Instructor assessment by students
The extent to which CLOs have been achieved	Chair, Students, External Stakeholders Department and quality committee	Course specifications are periodically reviewed at the departmental level. Courses are updated periodically and compared to the benchmark standards.
Other		

Assessor (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

G. Specification Approval Data

COUNCIL /COMMITTEE	BA DEPARTMENT
REFERENCE NO.	
DATE	28/01/2023

