



Course Specification

(Postgraduate Programs)

Course Title: Accounting Theory
Course Code: ACCT 6101
Program: Master of Science in accounting
Department: Accounting department
College: : College of Business
Institution: Al-Imam Muhammad Ibn Saud Islamic University
Version: (1)
Last Revision Date:



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A. General information about the course:

1. Course Identificationn:

1. Credit hours: (5 HOURS)

2. Course type

A. University College Department Track

B. Required Elective

3. Level/year at which this course is offered: (First level/ First year)

4. Course general Description:

This course focuses on the theoretical and empirical methods used to investigate the practice of financial accounting and its impact on users and society, enabling students to pursue advanced-level research in accounting. The course also addresses various issues and concepts in accounting literature, such as the historical development of accounting, the relationship between social sciences and accounting, and the theoretical foundation of some of the major issues currently facing the accounting profession.

5. Pre-requirements for this course (if any):

N/A

6. Pre-requirements for this course (if any):

N/A

7. Course Main Objective(s):

The aim of this course is to develop students' knowledge and skills enabling them to understand a range of theoretical and empirical approaches used to investigate the practice of financial accounting and its impact on users and society.

2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom		
2	E-learning		
3	Hybrid		
	<ul style="list-style-type: none"> • Traditional classroom • E-learning 	40 20	67% 33%
4	Distance learning		



3. Contact Hours: (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	50
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	10
5.	Others (specify).....	
	Total	60

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	Explains deeply various theories and adopted accounting standards that underlie financial accounting and reporting.	K1	- Discussion - Brainstorming - Guided learning - Case study	-Written exams -Assignments
1.2	Clarifies with precision the contemporary accounting theory.	K2	- Discussion - Brainstorming - Guided learning - Case study	-Written exams -Assignments
2.0	Skills			
2.1	Applies accounting theory, in complex contexts, to solve accounting problems.	S1	- Problem-based learning - Case study - Self-learning - Guided learning - Research activities	-Written exams -Assignments
2.2	Evaluates fundamental accounting theories through purposeful critical analysis to provide creative solutions to complex accounting problems.	S2	- Problem-based learning - Case study - Self-learning - Guided learning	-Written exams -Assignments





Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
			- Research activities	
3.0	Values, autonomy, and responsibility			
3.1	Collaborates effectively within a team to address issues related to accounting theory, taking on leadership role and assuming responsibility.	V3	- Discussion - Problem-based learning - Active learning	- Discussion - Assignments - Presentations

C. Course Content:

No	List of Topics	Contact Hours
1	Introduction to Financial Accounting Theory	5
2	The Financial Reporting Environment	5
3	The Regulation of Financial Accounting	5
4	Measurement Issues: Accounting for The Effects of Changing Prices and Market Conditions	8
5	Normative Theories of Accounting: The Case of Conceptual Framework Projects	7
6	Positive Accounting Theory	10
7	Unregulated Corporate Reporting Decisions: Considerations of Systems-Oriented Theories	8
8	Extending Corporate Accountability: The Incorporation of Social and Environmental Factors Within External Reporting	7
9	Critical Perspectives of Accounting	5
Total		60

D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Attendance and participation	During all weeks	5%
2.	Individual Assignment: Coursework	7	15%





No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
3.	Midterm exam	8	30%
4	Group Presentation: Presentation	9	20%
5	Final exam	According to the time specified by the college	30%

*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

E. Learning Resources and Facilities:

1. References and Learning Resources:

Essential References	Deegan, C. (2014). Financial Accounting Theory (4rd ed.). North Ryde, NSW: McGraw-Hill Australia Pty Ltd.
Supportive References	Jones, S. (Ed.). (2015). The Routledge companion to financial accounting theory (Vol. 711). New York: Routledge.
Electronic Materials	<ul style="list-style-type: none"> - www.iasb.org - www.fasb.org - http://www.socpa.org.sa/ - www.aicpa.org - http://aaahq.org/ - https://www.elsevier.com/solutions/sciencedirect - http://mandumah.com/
Other Learning Materials	<ul style="list-style-type: none"> - Accounting Review, - Accounting, Organizations and Society, - Contemporary Accounting Research, - European Accounting Review, - Journal of Accounting and Public Policy, - Behavioral Research in Accounting, - Critical Perspectives on Accounting, - British Accounting Review.

2. Educational and Research Facilities and Equipment Required:





Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	- A lecture room that can accommodate no more than 30 students
Technology equipment (Projector, smart board, software)	- Display devices and internet connection - Projector and computer
Other equipment (Depending on the nature of the specialty)	- Blackboard platform

F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	- Program leaders - Students	Indirectly, through student questionnaires Indirect through the program leaders' evaluation of quality files.
Effectiveness of students' assessment	- Program Leaders - Faculty members	- Directly through the review and adjustment of evaluation methods at the departmental level via departmental council decisions - Indirectly through questionnaires
Quality of learning resources	- Course Coordinators - Program Leaders - Faculty Members - Students	- Directly (Periodic review of course content, course reports) - Indirect through student questionnaires.
The extent to which CLOs have been achieved	- Faculty Members	- Directly through the direct evaluation of students and comparing them with the target level.
Other		

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

Assessment Methods (Direct, Indirect)

G. Specification Approval Data:

COUNCIL /COMMITTEE

ACCOUNTING DEPARTMENT COUNCIL





REFERENCE NO.

second Session of The Third Term

DATE

29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

