

Course Specification

(Postgraduate Programs)

Course Title: Capital markets research in accounting

Course Code: ACCT 6210

Program: Master of Science in Accounting

Department: Department of Accounting

College: College of Business

Institution: Imam Mohammad Ibn Saud Islamic University

Version: 1

Last Revision Date:



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F. Assessment of Course Quality:	Erreur ! Signet non défini.
G. Specification Approval Data:	Erreur ! Signet non défini.



A. General information about the course:

1. Course Identification:

1. Credit hours: (5 Hours)

3 hours

2. Course type

A. University College Department Track

B. Required Elective

3. Level/year at which this course is offered: (Fourth Level/ second year)

4. Course General Description:

This course presents discussions on empirical researches within the financial accounting literature and examines the role of accounting data in financial markets. It discusses an introduction to capital market research and some financial theories as well as it illustrates the decision-making process in financial markets.

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):

This course aims to provide a comprehensive view on the relationship between financial accounting theory, applied research and practice. It concentrates on two main research paradigms: the use of accounting information in capital markets, and the factors influencing the formulation of accounting policies and choices.

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 	45 15	75% 25%
4	Distance learning		



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

No	Activity	Contact Hours
1.	Lectures	45
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	15
5.	Others (specify).....	
	Total	60

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

Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Clarifies, with precision, modern accounting procedures and practices related to contemporary issues in accounting field.	K2	<ul style="list-style-type: none"> • Interactive Lecture • Discussion • Brainstorming 	<ul style="list-style-type: none"> • Assignments • Presentations
1.2	Identifies research methodology and investigative techniques relevant to financial markets research, particularly those related to accounting practices.	K3	<ul style="list-style-type: none"> • Interactive Lecture • Discussion • Brainstorming 	<ul style="list-style-type: none"> • Assignments • Presentations
2.0	Skills			
2.1	Evaluates the research questions, designs, and findings of existing studies, through purposeful critical analysis.	S2	<ul style="list-style-type: none"> • Interactive Lecture • Active learning • Brainstorming 	<ul style="list-style-type: none"> • Assignments • Presentations • Reports
2.2	Applies quantitative and/or qualitative methods and information technology to process and analyze accounting and financial market data, and	S4	<ul style="list-style-type: none"> • Interactive Lecture • Active learning • Brainstorming 	<ul style="list-style-type: none"> • Assignments • Presentations • Reports





Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
	communicating in a variety of ways to convey results.			
3.0	Values, autonomy, and responsibility			
3.1	Initiates independently planning and monitoring for completion of research work.	V2	<ul style="list-style-type: none"> Active learning Self-learning Research activities 	<ul style="list-style-type: none"> Assignments Presentations Reports Research projects

. Course Content:

No	List of Topics	Contact Hours
1.	Earnings management	10
2.	Audit quality	15
3.	Financial Reporting	15
4.	Corporate governance	10
5.	Tone management	10
Total		60

D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Class Participation and discussion	Continuous Evaluation	20%
2.	Article Summary and Reviews	5	30%
3.	Major assignment	15	30%
4.	Presentation	8	20%

*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	S.P Kothari, 2001. Capital markets research in accounting, , Journal of Accounting and Economics, September, Pages 105-231.
Supportive References	Xuan Huang; Siew Hong Teoh; Yinglei Zhang. 2014. Tone Management. <i>The Accounting Review</i> (2014) 89 (3): 1083–1113.
Electronic Materials	





Other Learning Materials

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

