



# Course Specification

## (Postgraduate Programs)

<b>Course Title:</b> Advanced Studies in Financial Accounting
<b>Course Code:</b> ACCT 6104
<b>Program:</b> Master of Science in Accounting
<b>Department:</b> Accounting department
<b>College:</b> Business college
<b>Institution:</b> Imam Muhammad Ibn Saud Islamic University
<b>Version:</b> (1)
<b>Last Revision Date:</b>



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## A. General information about the course:

### 1. Course Identification:

<b>1. Credit hours: (5 hours )</b>			
<b>2. Course type</b>			
A.	<input type="checkbox"/> University	<input type="checkbox"/> College	<input checked="" type="checkbox"/> Department <input type="checkbox"/> Track
B.	<input checked="" type="checkbox"/> Required		<input type="checkbox"/> Elective
<b>3. Level/year at which this course is offered: ( Second level/First year)</b>			
<b>4. Course General Description:</b>			
This course focuses on evolution in International Financial Reporting Standards (IFRS) including accounting and the time value of money, leases, liabilities, financial assets, the concept of fair value and revenue recognition.			
<b>5. Pre-requirements for this course (if any):</b>			
N /A			
<b>6. Pre-requirements for this course (if any):</b>			
N /A			
<b>7. Course Main Objective(s):</b>			
This course aims to develop students' cognitive abilities and skills to enable them to address the most important contemporary accounting issues in accordance with the International Financial Reporting Standards.			

### 2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	60	100%
2	E-learning		
3	Hybrid <ul style="list-style-type: none"> <li>• Traditional classroom</li> <li>• E-learning</li> </ul>		
4	Distance learning		



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

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

### 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
<b>1.0</b>	<b>Knowledge and understanding</b>			
1.1	<b>Explains deeply the concepts and adopted accounting standards related to advanced accounting</b>	K1	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Brainstorming</li> <li>• Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>• Exams (written and oral)</li> <li>• Assignments</li> <li>• Quizzes</li> </ul>
1.2	<b>Clarifies with precision modern accounting procedures and practices related to contemporary issues in advanced accounting</b>	K2	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Brainstorming</li> <li>• Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>• Exams (written and oral)</li> <li>• Assignments</li> <li>• Quizzes</li> </ul>
<b>2.0</b>	<b>Skills</b>			
2.1	<b>Applies adopted accounting standards, in complex contexts, to solve problems related to advanced accounting</b>	S 1	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Brainstorming</li> <li>• Guided learning</li> <li>• Research activities</li> </ul>	<ul style="list-style-type: none"> <li>• Exams (written and oral)</li> <li>• Assignments</li> <li>• Quizzes</li> </ul>
2.2	<b>Evaluates fundamental accounting principles and theories through critical</b>	S2	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Brainstorming</li> <li>• Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>• Exams (written and oral)</li> <li>• Assignments</li> </ul>



Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
	analysis to provide creative solutions to complex accounting problems		<ul style="list-style-type: none"> <li>• Research activities</li> </ul>	<ul style="list-style-type: none"> <li>• Quizzes</li> </ul>
3.0	Values, autonomy, and responsibility			
3.1	Adheres to professional and human values and ethics in dealing with various issues and problems related to advanced accounting	V1	<ul style="list-style-type: none"> <li>• Problem-based learning</li> <li>• Active learning</li> <li>• Self learning</li> </ul>	<ul style="list-style-type: none"> <li>• Assignments</li> <li>• Presentations</li> </ul>
3.2	Collaborates effectively within a team to address issues related to advanced accounting, taking on leadership role, assuming responsibility.	V3	<ul style="list-style-type: none"> <li>• Problem-based learning</li> <li>• Active learning</li> <li>• Self learning</li> </ul>	<ul style="list-style-type: none"> <li>• Assignments</li> <li>• Presentations</li> </ul>

### C. Course Content:

No	List of Topics	Contact Hours
1.	Accounting and the time value of money	8
2.	Accounting for leases	12
3.	Current and non-current liabilities	10
4.	Financial Assets	10
5.	Fair Value	10
6.	Revenue Recognition	10
Total		60

### D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Assignments	During all weeks	20%
2.	Participation and constructive discussions	During all weeks	10%
3.	Presentations	7	10%
4.	Midterm exam	10	30%



No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
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	Intermediate Accounting: IFRS edition (4 <sup>th</sup> Edition), Kieso, Weygandt and Warfield (2020).
Supportive References	N/A
Electronic Materials	<ul style="list-style-type: none"> <li>- <a href="http://www.iasb.org">www.iasb.org</a></li> <li>- <a href="http://www.socpa.org.sa/">http://www.socpa.org.sa/</a></li> <li>- <a href="http://www.aicpa.org">www.aicpa.org</a></li> </ul>
Other Learning Materials	N/A

### 2. Educational and Research Facilities and Equipment Required:

Items	Resources
<b>facilities</b> (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classroom for up to 30 students
<b>Technology equipment</b> (Projector, smart board, software)	Data projector, internet connection
<b>Other equipment</b> (Depending on the nature of the specialty)	Blackboard platform, smart board

## F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	-Program leaders -Students	- Indirect through student questionnaires. - Indirect through the program leaders' evaluation of quality files.
Effectiveness of students' assessment	-Program leaders -Faculty members	-Direct through periodic review of the course by the Department's Curriculum and Planning Committee





Assessment Areas/Issues	Assessor	Assessment Methods
		-Direct through discussion between program leaders and faculty members.
Quality of learning resources	-Program leaders -Faculty members - Students	-Direct through discussion between program leaders and faculty members. - Indirect through student questionnaires.
The extent to which CLOs have been achieved	-Program leaders -Faculty members	-Direct by measuring CLOs 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:

<b>COUNCIL /COMMITTEE</b>	ACCOUNTING DEPARTMENT COUNCIL
<b>REFERENCE NO.</b>	second Session of The Third Term
<b>DATE</b>	29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

