KINGDOM OF SAUDI ARABIA
Ministry of Higher Education
**Al-Imam Muhammad Ibn Saud
Islamic University**

College of Economics and Administrative Sciences

المملكة العَـــربيّــة السُعوديَــة
وزارة التــعــليم العــالي
جامعة الإمام محمد بن سعود الإسلامية
كلية الاقتصاد والعلوم الإدارية

Course Outline

Course title	**Banking Financial Accounting**	Course code	٣٢٩
Program	**Bachelor in Accounting**	Level	8
Prerequisite	Principles of Financial Accounting - 215	Credit hours	٤

Main learning outcomes: After completing this course, the student should be aware of the following:
- Knowing the intellectual framework of banking financial institutions.
- Knowing the elements and objectives of the accounting system in banking financial institutions.
- Knowing the accounting for banking services in banking financial institutions.
- Knowing the accounting standards and treatments for financing and investment formulas in banking financial institutions.
- Knowing the standards and methods for distributing financing and investment results in banking financial institutions.
- Knowing the standards for preparing financial statements in banking financial institutions.

Topics to be covered:
- The nature, objectives and intellectual framework of banking financial institutions.
- Elements and objectives of the accounting system in commercial and Islamic banks.
- Accounting for banking services in commercial and Islamic banks.
- Accounting treatments for financing and investment formulas in commercial and Islamic banks.
- Foundations and standards of accounting for the distribution of the outcome of banking operations in commercial and Islamic banks.
- Preparing financial statements in commercial banks.
- Preparing financial statements in Islamic banks.

Required textbooks:
1. "Bank Accounting in Commercial and Islamic Banks" Dr. Fouad Tawfiq Yassin and Dr.Ahmed Abdullah Darwish.
2. "Islamic Banking Operations, Modern Methods" Dr. Khaled Amin Abdullah and Dr. Hussain Saeed Safan.

Grading:

Participation	Assignments	First Midterm Exam	Second Midterm Exam	Final Exam	Total
5	5	25	25	40	100