



Course Outline

Course title	Zakat and Tax Accounting	Course code	Acc 416
Program	Bachelor in Accounting	Level	Ninth
Prerequisite	Intermediate Accounting 1 – Acc 311	Credit hours	3
Main learning outcomes: 1 - Familiarity with the accepted scientific and practical basics in the field of zakat and tax accounting. 2- Familiarity with the system and provisions of zakat and tax in the Kingdom. 3 - Familiarity with the procedures of measuring and determining zakat and tax and accounting for them in the Kingdom.			
Topics to be covered: The first topic: General framework for zakat. The second topic: Zakat collection system in the Kingdom. The third topic: Zakat vessels and their applications. The fourth topic: General framework for taxation. The fifth topic: The Income Tax System in the Kingdom. The sixth topic: Income Tax Vessel and its Applications. The seventh topic: Deduction Tax. The eighth topic: Value Added Tax. The ninth topic: Excise Tax. The tenth topic: Real Estate Disposal Tax. The eleventh topic: Electronic invoicing.			
Required textbooks: Main Reference: <ul style="list-style-type: none">• Book: "Zakat and Tax Accounting: Contemporary Application in the Kingdom of Saudi Arabia", Dr. Abdullah bin Abdul Razzaq Al-Hammoud, Publisher: Dar Al-Muqhem for Publishing and Distribution, Third Edition 1443 AH-2021 AD. Other references: <ul style="list-style-type: none">• Portfolio of the Saudi Organization for Auditors and Accountants for Zakat and Tax Accounting, latest version.• The Executive Regulations of the Rules and Procedures Governing the Collection of Zakat issued on 1/6/1438 and subsequent amendments.• The income tax system issued in 1425 AH and subsequent amendments thereto.			
Grading: (1) Two periodic tests, the first with 25 degrees and the second with 25 degrees. (2) Assignments, practical applications, quarterly discussions, and surprise tests (Quiz) 10 scores. (3) The final test is 40 degrees. The final test shall be unified among the divisions of the male and female sections.			