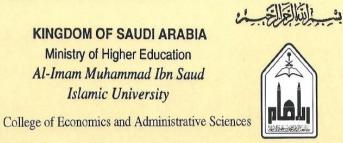
KINGDOM OF SAUDI ARABIA Ministry of Higher Education Al-Imam Muhammad Ibn Saud Islamic University



الملكة العسريبية السعودية وزارة التعليم العالى 11/1/2 كلية الاقتصاد والعلوم الإدارية

Course Outline

	Pachalor in Accounting			
D	Bachelor in Accounting	Level	11	
Prerequisite	Intermediate Accounting 2 – ACCT 324	Credit hours	5	
Main learning outcomes:				
• Understand the basics and mechanisms for the preparation and issuance of full international				
financial reporting standards.				
• Apply accounting treatments related to some international financial reporting standards.				
Topics to be covered:				
Investment Property				
• Events After the Reporting Period				
Joint Arrangements				
Foreign Currency Transactions				
Foreign Currency Financial Statements				
Accounting for Derivatives and Hedge Accounting				
Required textbooks:				
• Tan, P. H. N., Lim, C. Y., & Kuah, E. W. (2020). Advanced financial accounting:				
An IFRS standards approach. Singapore: McGraw Hill Education.				
• Beams F. A. Anthony J. H. Bettinghaus B. & Smith K. A. (2015). Advanced				
accounting (12th ed.). Pearson.				
• Lo K. Fisher G. Tsang D. & Trottier K. (2017). Intermediate Accounting (Third).				
	Pearson Canada.			
Grading:				
0	• Assignments and/or Quizzes: 10 Marks			
• Mid-term 1: 25 Marks				
• Mid-term 2: 25 Marks				
• Final Exam (mandatory): 40 Marks				