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| Course Title: | Intermediate Accounting II |
| Course Code: | ACCT 218 |
| Program: | Bachelor of Accounting (BSBA Accounting) |
| Department: | Accounting |
| College: | College of Business Administration Al Kharj |
| Institution: | Prince Sattam Bin Abdulaziz University |

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A. Course Identification

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|--|
| 1. Credit hours: 6 (4+0+2) |
| 2. Course type a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/> b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/> |
| 3. Level/year at which this course is offered: Level Nine / Third Year |
| 4. Pre-requisites for this course (if any): Intermediate Accounting-I |
| 5. Co-requisites for this course (if any): N. A |

6. Mode of Instruction (mark all that apply)

| No | Mode of Instruction | Contact Hours | Percentage |
|----|-----------------------|---------------|------------|
| 1 | Traditional classroom | 66 | 100% |
| 2 | Blended | | |
| 3 | E-learning | | |
| 4 | Distance learning | | |
| 5 | Other | | |

7. Contact Hours (based on academic semester)

| No | Activity | Contact Hours |
|----|-------------------|---------------|
| 1 | Lecture | 48 |
| 2 | Laboratory/Studio | |
| 3 | Tutorial | 18 |
| 4 | Others (specify) | |
| | Total | 66 |

B. Course Objectives and Learning Outcomes

1. Course Description

This course explains the accounting for intangible assets, liabilities, stockholder's equity, and investment. It also develops the concept of revenue recognition and dilutive securities and earnings per share. Finally, it explains how to prepare the statement of cash flows.

2. Course Main Objective

At the end of this course, students should be able to record transactions that affect long-term debt and stockholder's equity, to provide in-depth analysis of generally accepted accounting principles underlying the preparation of financial statements including comparative analysis, income recognition, long-term liabilities, shareholder equity and retained earnings, investments, leases, derivatives, statement of cash flow, and full disclosure.

3. Course Learning Outcomes

| CLOs | | Aligned PLOs |
|------|---|--------------|
| 1 | Knowledge and Understanding | |
| 1.1 | Define intangible assets, current liabilities, provisions, and contingencies | PLO-1.1 |
| 1.2 | Describe dilutive securities and earnings per share, revenue recognition | PLO-1.2 |
| 2 | Skills: | |
| 2.1 | Analyze long-term liabilities, stockholder's equity, and accounting changes and error | PLO-2.1 |
| 2.2 | Explain investments and accounting for leases | PLO-2.2 |
| 2.3 | Prepare statement of cash flows | PLO-2.3 |
| 2.4 | Prove the ability of communicating effectively with a range of audiences. | PLO-2.4 |
| 3 | Values: | |
| 3.1 | Commit to ethics required in intermediate accounting | PLO-3.2 |

C. Course Content

| No | List of Topics | Contact Hours |
|--------------|--|---------------|
| 1 | Intangible assets | 3 |
| 2 | Current liabilities, provisions, and contingencies | 6 |
| 3 | Long-term Liabilities | 6 |
| 4 | Stockholder's Equity | 6 |
| 5 | Dilutive Securities and Earnings Per share | 6 |
| 6 | Investments | 6 |
| 7 | Revenue Recognition | 6 |
| 8 | Accounting for leases | 6 |
| 9 | Accounting changes and error analysis | 6 |
| 10 | Statement of Cash Flows | 5 |
| Total | | 66 |

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

| Code | Course Learning Outcomes | Teaching Strategies | Assessment Methods |
|------|---|--|--------------------------------|
| 1.0 | Knowledge and Understanding | | |
| 1.1 | Define intangible assets, current liabilities, provisions, and contingencies | Lectures Cooperative learning | Exams Quizzes Assignment |
| 1.2 | Describe dilutive securities and earnings per share, revenue recognition | Lectures Cooperative learning | Exams Quizzes |
| 2.0 | Skills | | |
| 2.1 | Analyze long-term liabilities, stockholder's equity, and accounting changes and error | Lectures Discussions Problem solving | Exams Quizzes |
| 2.2 | Explain investments and accounting for leases | Lectures Discussions Problem solving | Exams |

| | | | |
|------------|---|-------------------------------------|---|
| 2.3 | Prepare statement of cash flows | Lectures Problem solving | Exams |
| 2.4 | Prove the ability of communicating effectively with a range of audiences. | Discussions Group learning | Individual presentations (Rubrics) Group presentations (Rubrics) |
| 3.0 | Values | | |
| 3.1 | Commit to ethics required in intermediate accounting | Self-learning Discovery learning | Projects (Rubrics) |

2. Assessment Tasks for Students

| # | Assessment task* | Week Due | Percentage of Total Assessment Score |
|---|-------------------------|----------|--------------------------------------|
| 1 | Quizzes | 3, 7, 10 | 10% |
| 2 | Assignment | 3,5,7 | 05% |
| 3 | Mid Term Examination I | 4 | 15% |
| 4 | Mid Term Examination II | 11 | 15% |
| 5 | Class Participation | 11 | 05% |
| 6 | Final examination | - | 50% |
| 7 | Total | - | 100% |

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

Available 9 hours per week as office hours for student consultations. Additional consultation by appointment.

F. Learning Resources and Facilities

1. Learning Resources

| | |
|---------------------------------------|---|
| Required Textbooks | Kieso, D., Weygandt, J. and Warfield, T. " Intermediate Accounting", IFRS edition, Wiley, 2014 VOL. 2 |
| Essential References Materials | Parker, Penny. <i>Excel Applications for Intermediate Accounting</i> . Toronto: Pearson, 2004 |
| Electronic Materials | http://accounting.com http://accountingeducation.com http://businessfinancemag.com |
| Other Learning Materials | N. A |

2. Facilities Required

| Item | Resources |
|--|---|
| Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.) | A well-equipped classroom to accommodate the number of the student. |

| | |
|--|--|
| Technology Resources (AV, data show, Smart Board, software, etc.) | Data show and availability of internet are required for teaching and presentations |
| Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list) | Not required |

G. Course Quality Evaluation

| Evaluation Areas/Issues | Evaluators | Evaluation Methods |
|---|------------------------------------|---|
| Effectiveness of teaching and assessment | Students, Faculty, Program leaders | Surveys, Interviews, Visits |
| Extent of achievement of course learning outcomes | Faculty, Program leaders | Exams, Quizzes, Projects, Assignments, Homework, Case studies analysis, Presentations |
| Quality of learning resources | Students, Faculty, Program leaders | Surveys |

ment of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify)

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

| | |
|----------------------------|--------------------|
| Council / Committee | Department Council |
| Reference No. | |
| Date | |