

Course Specification

(Bachelor)

Course Title: Accounting in English Language -2
Course Code: 2352 ACC
Program: Accounting (Intermediate Diploma)
Department: Administrative Specializations and Human Sciences Unit
College: Applied college
Institution: King Khalid University
Version: 3
Last Revision Date: April 1445

معتمد نهائي





Contents	
A. General information about the course:.....	3
2. Teaching mode.....	4
3. Contact Hours	4
B. Course Learning Outcomes (CLOs)	5
C. Course Content	6
D. Students Assessment Activities	6
E. Learning Resources and Facilities	7
2. Required Facilities and equipment	7
F. Assessment of Course Quality	7
G. Specification Approval	8

معتمد نهائي



A. General information about the course:

1. Course Identification

1. Credit hours: (3)

2. Course type

- A. University College Department Track Others
- B. Required Elective

3. Level/year at which this course is offered: (Second year/ level four)

4. Course general Description:

The course provides the student with Cost & Managerial Accounting Terms. Concept of Computerized Accounting and how to use AIS in decision making. as well as the use of management accounting in making management decisions.

5. Pre-requirements for this course (if any):

1351 ACC

6. Co-requisites for this course (if any):

N/A

7. Course Main Objective(s):

This course aims to provide students with the necessary skills to apply financial statements analysis and using the different management accounting methods that help in the decision-making process. And focus on increasing the student's linguistic outcome in various accounting terms.





2. Teaching mode (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom		
2	E-learning		
3	Hybrid <ul style="list-style-type: none"> • Traditional classroom • E-learning 	32 13	70% 30%
4	Distance learning		

3. Contact Hours (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	45
2.	Laboratory/Studio	-
3.	Field	-
4.	Tutorial	-
5.	Others (specify)	-
Total		45

معتمد نهائي





B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Code of PLOs aligned with program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Explain Concept & Advantages & Limitations and Components of Computerized Accounting	K2	Lecture	Discussion evaluation-based
1.2	Clarify accounting information systems and use of AIS in decision making.	K3	Individual activities	Assignments
1.3	Explain Cost behavior, Break-even analysis, application of managerial cost for decision making.	K3	Lecture	Discussion evaluation-based
...				
2.0	Skills			
2.1	Analyze financial statements.	S2	Lecture Case Study	Tests
2.2	Analyze the cost behavior.	S2	Lecture Case Study	Practical assignments
2.3	Apply the different cases of the break-even point and managerial cost for decision making.	S4	Lecture Case Study	Tests
3.0	Values, autonomy, and responsibility			
3.1	Apply ethics in dealing with others.	V3	Group activities, cooperative education and problem solving.	notes cards
3.2	Acting responsibly towards situations.	V4	Group activities, cooperative education and problem solving.	notes cards
3.3	Participates efficiently and effectively with the work team.	V3	Group activities, cooperative education and problem solving.	notes cards
	deals with integrity and honesty.	V4	Group activities, cooperative education and problem solving	notes cards

معتمد نهائي
34



C. Course Content

No	List of Topics	Contact Hours
1.	Costs Classification, Elements of cost, Standards, cost bookkeeping, and cost evaluation methods.	12
2.	Computerized Accounting (Concept, Advantages, Limitations, Components)	8
3.	Financial Statements Analysis (Overview, Definition, Types, Advantages and Disadvantages, Components, Tools)	12
4.	Design of Accounting information systems (AIS), use of AIS in decision making, parts of AIS, and the functions of AIS.	6
5.	Managerial Accounting (Definition, Characteristics, Cost behavior, Break- even analysis, application of managerial cost for decision making)	7
Total		45

D. Students Assessment Activities

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Mid Exam	Eighth	20%
2.	Quizzes	Fifth	10%
3.	Group activities (worksheets, presentation, PowerPoint)	During the semester	15%
4.	Electronic test	During the semester	15%
5.	Final Exam	The end of the semester	40%

*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.).

معتمد نهائي



E. Learning Resources and Facilities

1. References and Learning Resources

Essential References	<ul style="list-style-type: none"> - Datar, S. M., & Rajan, M. V. (2020). <i>Hornngren's cost accounting: A Managerial Emphasis</i>. - Bhosale, M. R., & Sethi, S. (2023). <i>MANAGERIAL ACCOUNTING: e-Book for MBA, 1st Semester, SPPU</i>. Thakur Publication Private Limited. - Romney, M., Steinbart, P., Summers, S., & Wood, D. (2020). <i>Accounting Information systems</i>. Pearson.
Supportive References	Weygandt, J. J., Kimmel, P. D., & Mitchell, J. E. (2024). <i>Accounting principles</i> . John Wiley & Sons.
Electronic Materials	SMACC Peachtree Complete Software
Other Learning Materials	

2. Required Facilities and equipment

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classroom for 50 students.
Technology equipment (projector, smart board, software)	smart board- educational slides
Other equipment (depending on the nature of the specialty)	-

F. Assessment of Course Quality

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	Students, Faculty, Program Leaders	Questionnaires
معتمد نهائي Effectiveness of Students' assessment	Faculty, Quality Committee, Peer Reviewer.	Peer review External verification by another faculty member.



Assessment Areas/Issues	Assessor	Assessment Methods
		Checking a sample by another member of a similar program.
Quality of learning resources	Students, Faculty.	Questionnaires Note card
The extent to which CLOs have been achieved	Students, Faculty, Program Leaders	Exams Activities and assignments Questionnaires
Other		

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

Assessment Methods (Direct, Indirect)

G. Specification Approval

لجنة الخطط والمناهج بالكلية التطبيقية	جهة الاعتماد
٤٥/٥/١	رقم الجلسة
١٤٤٥/١٢/٣ هـ	تاريخ الجلسة

مُعتمد نهائي

