



ATTACHMENT 5.

T6. COURSE SPECIFICATIONS (CS)

Institution <i>Al Yamamah University</i> Date of Report: <i>07- 11-18</i>
College/Department : <i>College of Business Administration (COBA)</i>

A. Course Identification and General Information

1. Course title and code: <i>Corporate Accounting(ACC-422)</i>
2. Credit hours <i>3 (3 + 0)</i>
3. Program(s) in which the course is offered. (If general elective available in many programs indicate this rather than list programs) <i>Bachelors of Business Administration (College of Business Administration)</i>
4. Name of faculty member responsible for the course <i>Accounting faculty members</i>
5. Level/year at which this course is offered <i>Elective, Fourth Year</i>
6. Pre-requisites for this course (if any) <i>Intermediate Accounting II (ACC 411)</i>
7. Co-requisites for this course (if any) <i>None</i>
8. Location if not on main campus



9. Mode of Instruction (mark all that apply)

a. Traditional classroom

Yes

What percentage?

b. Blended (traditional and online)

What percentage?

c. e-learning

What percentage?

d. Correspondence

What percentage?

f. Other

What percentage?

Comments:

B Objectives

1. What is the main purpose for this course?

COURSE DESCRIPTION

This course covers the Issuance of shares, forfeiture of shares, reissue of shares, issue of debentures, redemption of debentures, valuation of shares, underwriting of shares & debenture and preparation of Corporations' financial statements.

PURPOSE OF THE COURSE

After the completion of the semester, students would be able to:

- 1. Understand the fundamentals of corporate accounting.*
- 2. Describe the underwriting of shares and debentures.*
- 3. Understand the procedure of issue of shares & forfeiture of shares and issue of debentures & redemption of debentures.*
- 4. Prepare financial statements of companies.*

2. Briefly describe any plans for developing and improving the course that are being implemented. (e.g. increased use of IT or web based reference material, changes in content as a result of new research in the field)

- On yearly basis, review the textbook requirement whether to update the edition of the main textbook or the textbook.*



- *Periodically, in every two years, review the entire course content and develop the course as per the need and the requirement of the environment.*

C. Course Description (Note: General description in the form used in Bulletin or handbook)

1. Topics to be Covered		
List of Topics	No. of Weeks	Contact Hours
<i>Introduction to Corporate Accounting: Meaning and Types of company, Division of share capital of company, Shareholders of company</i>	2	6
<i>Issue, forfeiture and re-issue of equity shares</i>	3	9
<i>Issue and Redemption of preference shares & debentures</i>	3	9
<i>Valuation of Shares</i>	2	6
<i>Underwriting of shares & debentures including right and bonus shares</i>	2	6
<i>Preparation of Company's Financial Statements</i>	3	9

2. Course components (total contact hours and credits per semester):

		Lecture	Tutorial	Laboratory /studio	Practical	Other: mid semester exam, presentations, class tests, team work activities in class	Total
Contact Hours	Planned	36				9	45
	Actual						
Credit	Planned	3					
	Actual						

3. Additional private study/learning hours expected for students per week.

2 hours



4. Course Learning Outcomes in NQF Domains of Learning and Alignment with Assessment Methods and Teaching Strategy

On the table below are the five NQF Learning Domains, numbered in the left column.

First, insert the suitable and measurable course learning outcomes required in the appropriate learning domains (see suggestions below the table). **Second**, insert supporting teaching strategies that fit and align with the assessment methods and intended learning outcomes. **Third**, insert appropriate assessment methods that accurately measure and evaluate the learning outcome. Each course learning outcomes, assessment method, and teaching strategy ought to reasonably fit and flow together as an integrated learning and teaching process. (Courses are not required to include learning outcomes from each domain.)

Code #	NQF Learning Domains And Course Learning Outcomes	Course Teaching Strategies	Course Assessment Methods
1.0	Knowledge		
1.1	<p><i>After the completion of the semester, students would be able to:</i></p> <ul style="list-style-type: none"> - <i>State & describe the procedure of issuing shares, forfeiture of shares and reissue of shares, as well as debentures.</i> - <i>Define the concept of underwriting of shares and debentures.</i> 	<ul style="list-style-type: none"> - <i>Lectures</i> - <i>Tutorial</i> - <i>Assignments</i> - <i>Group discussion.</i> - <i>Review and check the understanding and provide required clarification.</i> 	<ul style="list-style-type: none"> - <i>Class participation</i> - <i>Group discussion</i> - <i>Individual and group assignments.</i> - <i>Quizzes</i> - <i>Mid examination</i> - <i>Final examination</i>
2.0	Cognitive Skills		
2.1	<ul style="list-style-type: none"> - <i>The ability to value shares of a corporation.</i> - <i>The ability to explain the issuance, redemption of shares and debentures and to record them.</i> - <i>The ability to prepare and interpret financial statements of corporations.</i> 	<ul style="list-style-type: none"> - <i>Assignments</i> - <i>Tutorials</i> - <i>Group Discussion</i> - <i>Problem solution by students in the class individually.</i> - <i>Giving assignment where students need to apply skills to solve the problems mentioned in the assignment.</i> - <i>Class & group discussion of issues and problems.</i> - <i>Conducting in-class assignments including some open ended problem solving tasks where</i> 	<ul style="list-style-type: none"> - <i>Evaluation of Homework</i> - <i>Quizzes</i> - <i>Mid examination</i> - <i>Final examination</i> - <i>Each test given during semester to include at least one item requiring students to apply formulae or conceptual insight in solution of a new problem.</i> - <i>End of semester test in each course to include items requiring students to identify and use</i>



		<p><i>students need to select appropriate methods or solutions.</i></p> <ul style="list-style-type: none"> - <i>Real life business case studies</i> - <i>Role playing</i> - <i>Team efforts</i> 	<p><i>appropriate analytical tools for a new problem.</i></p> <ul style="list-style-type: none"> - <i>Presentation</i> - <i>Individual and group assignments</i>
3.0	Interpersonal Skills & Responsibility		
3.1	<ul style="list-style-type: none"> - <i>The ability to work effectively in groups and exercise leadership when appropriate, and to act responsibly in personal and professional relationships with high moral and ethical standards.</i> 	<ul style="list-style-type: none"> - <i>Writing individual report.</i> - <i>Writing group report.</i> - <i>Case studies</i> - <i>Assessments include evaluation of standard of report by group and individual performance rating on contribution made.</i> 	<ul style="list-style-type: none"> - <i>Assessment of group project.</i> - <i>Assessment of Individual project.</i> - <i>Assessment of case studies. Presentation</i>
4.0	Communication, Information Technology, Numerical		
4.1	<ul style="list-style-type: none"> - <i>Ability to demonstrate effectively in oral and written forms.</i> - <i>Ability to illustrate numerical and statistical techniques, to be able to solve problems and record important data reflecting the financial information of the corporation for decision making processes.</i> 	<ul style="list-style-type: none"> - <i>Group Discussion</i> - <i>Problem solution by students in the class individually.</i> - <i>Students will go through eight levels of English proficiency courses during orientation year to learn basic communication skills in English.</i> - <i>There is one computer courses and one math course during the orientation year where students learn the basic skills of handling computers and the basic of mathematics.</i> - <i>The Introduction of statistics course during the first year of the academic program enables students to learn various statistical tools and techniques.</i> 	<ul style="list-style-type: none"> - <i>Evaluation of Homework</i> - <i>Quizzes</i> - <i>Presentation</i> - <i>Mid examination</i> - <i>Final examination</i> - <i>Direct assessment of basic skills including communications skills in English Language and use of IT, like class tests, assignment and exams.</i>



		<p>- <i>Some courses in each year include required use of ICT for analysis and reporting, with quality of usage forming part of assessment. Assignments include required use of search engines on the internet.</i></p>	
5.0	Psychomotor Not Applicable for this course		
5.1			
5.2			

5. Schedule of Assessment Tasks for Students During the Semester			
	Assessment task (e.g. essay, test, group project, examination, speech, oral presentation, etc.)	Week Due	Proportion of Total Assessment
1	<i>Quizzes</i>	<i>Through the term</i>	<i>20</i>
2	<i>Mid Semester Exam</i>	<i>Week 8</i>	<i>20</i>
3	<i>Assignment, and presentation</i>	<i>Through the term</i>	<i>10</i>
4	<i>Participation and attendance</i>	<i>daily</i>	<i>10</i>
5	<i>Final Examination</i>	<i>16</i>	<i>40</i>

D. Student Academic Counseling and Support

1. Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice. (include amount of time teaching staff are expected to be available each week)

- *In addition to class lectures time, faculty members assign minimum two hours per week for student consultations and academic advice. The consultation time is mentioned in the Faculty Time Table and is displayed on the faculty member's office door.*
- *During the registration period, faculty members also spend time for review and approving students' registration form. Each faculty member is assigned a group of students for advising. The list is posted in the faculty office and students are advised to visit the faculty member during the time mentioned in his/her time table.*

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E. Learning Resources

1. List Required Textbooks <i>Mukherjee and Hanif: Corporate Accounting, Tata McGraw Hill, New Delhi (2012)</i>
2. List Essential References Materials (Journals, Reports, etc.)
3. List Recommended Textbooks and Reference Material (Journals, Reports, etc)
4. List Electronic Materials, Web Sites, Facebook, Twitter, Etc. <i>LMS portal, EBook 2011, UNIVERSITY OF CALICUT SCHOOL OF DISTANCE EDUCATION</i>
5. Other learning material such as computer-based programs/CD, professional standards or regulations and software.

F. Facilities Required

Indicate requirements for the course including size of classrooms and laboratories (i.e. number of seats in classrooms and laboratories, extent of computer access, etc.)
1. Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.) <ul style="list-style-type: none"> • <i>A classroom with a capacity of 40 seats is required.</i> • <i>Classroom should be equipped with multimedia projector and Internet access.</i>
2. Computing resources (AV, data show, Smart Board, software, etc.) <ul style="list-style-type: none"> • <i>Currently there is no need of any special computing resources.</i>

3. Other resources (specify, e.g. if specific laboratory equipment is required, list requirements or attach list)

- *Currently there is no need of any other resources.*

G Course Evaluation and Improvement Processes

1 Strategies for Obtaining Student Feedback on Effectiveness of Teaching

- *During week 13 and 14, the YU's "Student Affairs" department conducts a survey covering all aspects relating to their learning experience for the concerned course. Students are given questionnaire on different areas of the course including the effectiveness of the course.*
- *There are two ways that the survey is undertaken: manually by distributing the printed forms to the students during the class meeting hours and by electronically, where students are required to go to the computer lab for participating in the survey.*
- *The responses are forwarded to the "Information Center" where it is analyzed, and reports are prepared.*
- *The report is called "Course Evaluation Survey" or CES and is submitted to the department chairman, who shares the report with the respective faculty members.*

Attachment:

- ** Copy of questionnaire
- ** Sample copy of CES

2 Other Strategies for Evaluation of Teaching by the Instructor or by the Department

- *Staff submit course report at the end of each semester.*
- *Classroom observations are conducted by the Department chairman during class periods, especially for the newly recruited faculty members.*
- *A form with some standard questions regarding classroom activities is used to evaluate the performance of the faculty members during the classroom visits.*
- *Faculty members are informed about the classroom visits without notifying a specific day for the visit.*
- *The reports are shared with the faculty members.*

Attachment:

- ** Classroom Observation Policy
- ** Classroom Observation form
- ** A sample copy

3 Processes for Improvement of Teaching

The process for improving the teaching includes the following:

- *Workshops and seminars are conducted throughout academic year to address specific teaching strategies and improvements.*
- *Feedbacks from students using different types of survey are shown and discussed with faculty members to improve the teaching.*

4. Processes for Verifying Standards of Student Achievement (e.g. check marking by an independent member teaching staff of a sample of student work, periodic exchange and remarking of tests or a sample of assignments with staff at another institution)

- *The university periodically uses collaborative faculty reviews to ascertain standards of student achievement.*

5 Describe the planning arrangements for periodically reviewing course effectiveness and planning for improvement.

- *The College Board periodically calls for the review of courses in the various disciplines to ensure they are current and applicable, especially for the periodic reports and evaluations to the MOE.*

Name of Course Instructor: Nada M.N. El Ali

Signature: _____ Date Specification Completed: November 2018

Program Coordinator: _____

Signature: _____ Date Received: _____