



Course Specifications

Course Title:	Accounting for Banking
Course Code:	ACAC 231
Program:	Diploma in Accounting
Department:	Business Administration
College:	The Applied College
Institution:	KING ABDULAZIZ UNIVERSITY

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	8

A. Course Identification

1. Credit hours: 4			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 5 / Year 2			
4. Pre-requisites for this course (if any):			
ACAC 227			
5. Co-requisites for this course (if any):			
None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	3	70%
2	Blended	1	30%
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	36
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	36

B. Course Objectives and Learning Outcomes

1. Course Description <p>This course is an understanding of the main operations and procedures of accounting actions of banking corporations. We will have an emphasis in accounting aspects of the common financial operations in Banks. International dynamic global changes have made the banking business more complex, vibrant and have increased the competition forcing individuals and businesses to evolve and assimilate the changes of the new economy in which banks are involved.</p>
2. Course Main Objective <p>1- How the economic and financial systems interrelate. 2-Learn how to record the transactions in a bank. 3-Comprehend the basic financial Statements. 4- Able to deal with letters of credit, documentary credit. 5- How to analyze the Financial Statement.</p>

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define the different measures related to the transactions in banking.	
1.2	Outline the elements of the balance sheet, income statement and cash flow.	
1.3	Record the agency services as letters of credit, and documentary credit.	
1.4	Explain the different financial ratios used to analyze the performance of banks.	
1.5	Recognize financial statement analysis and use it in financial planning.	
2	Skills :	
2.1	Explain the transactions and prepare the financial reporting in banking.	
2.2	Criticize the ideas to solve problems related to banking for various situation.	
2.3	Illustrate the group participation, through motivation and explain its importance to Record Accounting transactions in banking.	
2.4	Analyze the Leadership, ability to explain the new Service areas of Banking.	
3	Values:	
3.1	Demonstrate the computer and different phases to perform accounting process.	
3.2	Illustrate the Solve problem related to untraditional transactions in banking such as: documentary credit, Letter of credit.	
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Depository Institutions: Activities and Characteristics Types -Functions - Characteristics	3 Hours
2	Bank treasury Meaning -Treasury Functions - Transactions	4 Hours
3	Investments Stock – Bonds - Valuation of investment	3 Hours
4	Current Accounts Meaning -Types -Transactions	3 Hours
5	Saving Accounts Meaning -Difference between saving accounts, current accounts and fixed deposits. -Interest on saving accounts - Transactions	4 Hours
6	Fixed Deposits -Meaning -Types -Transactions - Interest	3 Hours
7	Lending and documentation -Types of loans -Documentation	4 Hours
8	Financial Statements -Nature – Presentation - Balance Sheet -Income Statement - Cash Flow Statement	6 Hours
9	Agency services	6 Hours

	Agency Services for clients -Letter of credit -Advisory services - Documentary credit	
Total		36

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 the different measures related to the transactions in banking.	Lectures Class participation/ group discussion Problem solving questions Case study Students speech and presentation Self study promotion Students counseling during office hours.	Quizzes Assignments Class discussion Report writing Problem solving sessions Mid terms exams consisting of Written questions, true & false, multiple choice, etc. Final Exam
1.2	Outline the elements of the balance sheet, income statement and cash flow.		
1.3	Record the agency services as letters of credit, and documentary credit.		
1.4	Explain the different financial ratios used to analyze the performance of banks.		
1.5	Recognize financial statement analysis and use it in financial planning.		
2.0	Skills		
2.1	Explain the transactions and prepare the financial reporting in banking.	Lectures Class participation/ group discussion Problem solving questions Case study Students speech and presentation Self study promotion Students counseling during office hours.	Quizzes Individual and group assignments Class participation Problem solving Case study Mid terms exams consisting of Written questions, true & false, multiple choice questions, etc. Final Exam
2.2	Criticize the ideas to solve problems related to banking for various situation.		
2.3	Illustrate the group participation, through motivation and explain its importance to Record Accounting transactions in banking.		
2.4	Analyze the Leadership, ability to explain the new Service areas of Banking.		
3.0	Values		
3.1	Demonstrate the computer and different phases to perform accounting process.	Group discussion, class participation, Speeches and presentations. Encourage use of computer in projects, Assignments and presentations, numerical problem solving.	Quizzes Numerical problem solving Case study Midterms exams consisting of Written questions, true & false, multiple choice questions, etc. Final Exam
3.2	Illustrate the Solve problem related to untraditional transactions in banking such as: documentary credit, Letter of credit.		
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2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1			
2			
3			
4			
5			
6			

*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 :

Faculty members are required to display at the front of their office a schedule dividing into lecture hours and office hours. The office hours are available for individual student's consultation and counseling which is on average 30-45 minutes per course per day.

Beside each faculty member provides counseling to their students, there are also other sources of counseling to students. These are college admission office and counsel and alumni office.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Jones Orumwense , <i>Introduction to Bank Accounting: A Training Guide for Banking and Financial Institution</i> , McGraw-Hill 2016. Islamic Jurisprudence Training material provided by SOCPA.
Essential References Materials	-James Patten, <i>Fundamentals of Bank Accounting</i> .2015. 5 th ed. Choudhry, M, <i>The Principles of Banking</i> . Wiley,2014. 6 th ed. -James Don Edwards, <i>Principles of Bank Accounting and Reporting</i> , 2015. 8 th ed.
Electronic Materials	Saudi Organization for Certified Public Accountants: WWW.SOCPA.ORG.SA Saudi Accounting Association: www.saa.org.sa
Other Learning Materials	CIMA · ICAEW

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show, Smart Board, PC, internet

Item	Resources
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	NIL

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of Teaching	Students	<ul style="list-style-type: none"> Every semester evaluation of each faculty member regarding effective teaching is done <ul style="list-style-type: none"> The administration department is responsible to carry out the task Standard form which contains set of questions is used to get the feedback from every student about effective teaching for every subject they are being taught. Based on the students feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Faculty	<ul style="list-style-type: none"> Based on the Faculty feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Program Leaders	<ul style="list-style-type: none"> Departmental Head or Chairmen's continuous evaluation of the faculty members. <ul style="list-style-type: none"> Students and Departmental Head meetings to discuss, among others aspects, the satisfaction with faculty members teaching standards. Frequent visit of class room by vice dean of the college during lecture hours for good governance and observance. Faculty team periodically review each teacher's course portfolio and highlighting good work, deficiency or shortcomings to the departmental head or chairmen.
Improvement of Teaching	Program Leaders	<ul style="list-style-type: none"> Setting the benchmark for teaching standards and ensuring teachers adherence to these benchmarks. <ul style="list-style-type: none"> Faculty members frequently attending relevant lectures, seminars, training and workshops. Inviting speakers of repute to offer lectures to the

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		<p>college faculty to enhance teaching standards.</p> <ul style="list-style-type: none"> • Encouragement of faculty members to attend continuous professional development (CPD) programs. • Holding intercollegiate meetings and discussion to share the best teaching methods and techniques. • Motivational encouragement • Best faculty reward driven approach • Annually assessment of faculty members • Periodical all students and teachers gathering under one roof under the patronage of Dean for open discussion.
Standards of Student Achievement	Independent member teaching staff	Faculty of King Abdulaziz University pay periodical visit to the college where they review student's assessment papers such as assignment, quizzes, midterm exams, final exam.

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement 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	Business Administration
Reference No.	One
Date	27-09-2022