



## Course Specifications

<b>Course Title:</b>	<b>Taxation Accounting</b>
<b>Course Code:</b>	<b>ACAC 233</b>
<b>Program:</b>	<b>Diploma in Accounting</b>
<b>Department:</b>	<b>Business Administration</b>
<b>College:</b>	<b>The Applied College</b>
<b>Institution:</b>	<b>KING ABDULAZIZ UNIVERSITY</b>

## Table of Contents

<b>A. Course Identification.....</b>	<b>3</b>
6. Mode of Instruction (mark all that apply) .....	3
<b>B. Course Objectives and Learning Outcomes.....</b>	<b>3</b>
1. Course Description .....	3
2. Course Main Objective.....	3
3. Course Learning Outcomes .....	4
<b>C. Course Content .....</b>	<b>4</b>
<b>D. Teaching and Assessment .....</b>	<b>5</b>
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods .....	5
2. Assessment Tasks for Students .....	6
<b>E. Student Academic Counseling and Support .....</b>	<b>6</b>
<b>F. Learning Resources and Facilities.....</b>	<b>6</b>
1. Learning Resources .....	6
2. Facilities Required.....	7
<b>G. Course Quality Evaluation .....</b>	<b>7</b>
<b>H. Specification Approval Data .....</b>	<b>9</b>

## A. Course Identification

<b>1. Credit hours:</b> <b>4 hours</b>			
<b>2. Course type</b>			
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"/>
<b>3. Level/year at which this course is offered:</b> Level 6 / Year 2			
<b>4. Pre-requisites for this course (if any):</b>  ACAC 222			
<b>5. Co-requisites for this course (if any): none</b>			

## 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)	
	<b>Total</b>	<b>36</b>

## B. Course Objectives and Learning Outcomes

<b>1. Course Description</b> To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework
<b>2. Course Main Objective</b> Summary of the main learning outcomes for students enrolled in the course. This course dealing with Taxation Accounting in Saudi Arabia through: the nature of Taxation, taxation Reconciliation, Taxation Scope, The Role of Taxation Accounting, Determine the Tax, Regular commercial Documentation, Taxation Management in kingdom. To Develop the abilities of the students in preparing Tax Report with: 1-Cite the Nature of Taxation. 2-Define the role of taxation Accounting. 3-Describe criteria for a tax structure.

- 4-Formula for Tax determination and tax deduction.  
5-Discuss the content of taxation Report.

### 3. Course Learning Outcomes

CLOs		Aligned PLOs
<b>1</b>	<b>Knowledge and Understanding</b>	
1.1	1-Describe the nature of taxation, tax rate structure, types of taxes.	
1.2	2-Tell the criteria for a tax structure, Formula for Tax determination and tax deduction.	
1.3	3-Record the role of taxation accounting.	
1...	4-Write the taxation Report.	
<b>2</b>	<b>Skills :</b>	
2.1	1-Estimate the basic Taxation Accounting skills: concept of taxation, criteria for taxation structure.	
2.2	2-Explain the most Taxation problems and suggest solving.	
2.3	3-Summarize the Solving life problems related to taxation Accounting Situation for various elements of Interpret of perform: taxation Report	
2...		
<b>3</b>	<b>Values:</b>	
3.1	1- Illustrate computer Using such as internet facility in measuring data at the field related to Enhance the ability to use Information Technology on the different phases of the Taxation process.	
3.2	2-Evaluate the Tax Report.	
3.3		
3...		

### C. Course Content

No	List of Topics	Contact Hours
1	Tax and its conditions -Nature of Tax -objectives of Tax -conditions of Tax -Tax Classifications -Income tax.	7 Hours
2	Tax Reconciliation: -Tax Determination - Tax collection - Double Taxation	6 Hours
3	Tax Scope in kingdom of Saudi Arabia -National Taxes -Taxable activities -Income Exempted from Taxation	7 Hours
5	Taxation Accounting Rules in kingdom of Saudi Arabia -Tax Rate – Tax year -Accounting Method -Tax Roles for Partnerships -Tax Roles for Corporations	6 Hours
6	Determining Tax Base - Taxable Income	6 Hours

	-Deductible and non Deductable Expenses.	
7	Regular Accounts -Concepts of Regular Accounts - Terms of Regular Accounts -Important Regular Accounts from taxation view	4 Hours
8	Taxation Management - Department of Zakat and Income Structures. - Department of Zakat and Income, Rights. - Department of Zakat and Income Liabilities.	6 Hours
<b>Total</b>		<b>36</b>

## D. Teaching and Assessment

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

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and Understanding</b>		
1.1	By the end of the course, the student will be able to: 1-Describe the nature of taxation, tax rate structure, types of taxes. 2-Tell the criteria for a tax structure, Formula for Tax determination and tax deduction. 3-Record the role of taxation accounting. 4-Write the taxation Report.	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			
...			
<b>2.0</b>	<b>Skills</b>		
2.1	By the end of the course, the student will be able to: 1-Estimate the basic Taxation Accounting skills: concept of taxation, criteria for taxation structure. 2-Explain the most Taxation problems and suggest solving. 3-Summarize the Solving life problems related to taxation Accounting Situation for various elements of Interpret of perform: taxation Report.	Lectures Class participation/ group discussion Problem solving questions Students speech and presentation Self study promotion Students counseling during office hours.	Quizzes Class participation Problem solving Mid terms exams consisting of Written questions, true & false, multiple choice questions, etc. Final Exam
2.2			
...			
<b>3.0</b>	<b>Values</b>		
3.1	By the end of the course, the student will be able to: 1- Illustrate computer Using such as internet facility in measuring data at the field related to Enhance the ability to use	Group discussion, class participation, Speeches and presentations. Encourage use of computer in projects,	Quizzes Numerical problem solving Midterms exams consisting of Written questions, true & false,

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
	Information Technology on the different phases of the Taxation process. 2-Evaluate the Tax Report.	Assignments and presentations.	multiple choice questions, etc. Final Exam
3.2			
...			

## 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1			
2			
3			
4			
6			
7			
8			

\*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 :**

The 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	--Soltan el sultan, <i>Taxation Accounting</i> , wabel house, 2010.
Essential References Materials	-Said Abd El-Moniem, <i>Tax and Zakat Accounting in the Kingdom of Saudi Arabia ( Theory &amp; Application )</i> , 2011.
Electronic Materials	Saudi Organization for Certified Public Accountants : <a href="http://WWW.SOCPA.ORG.SA">WWW.SOCPA.ORG.SA</a> Department of Zakat and Income Tax in kingdom: <a href="http://www.dzit.gov.sa">www.dzit.gov.sa</a> Saudi Accounting Association: <a href="http://www.saa.org.sa">www.saa.org.sa</a>
Other Learning Materials	

## 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	College maintains a very high standard of safety and security arrangements. Providing the students with healthy educational environment with all possible latest and essential educational equipments and Supplies: <ul style="list-style-type: none"> <li>Lecture room with 25 to 30 students accommodation</li> <li>Computer Lab with all its essentials accommodates 25 to 30 students</li> <li>For higher number of students seminar rooms are used which can accommodate up-to 200 students time</li> <li>Students library</li> </ul>
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	College uses enough resources to ensure that the latest technology is used and thus modifications, improvements, updating and replacements are commonplace to stay compatible. College have following facilities: <ul style="list-style-type: none"> <li>Each lecture room is equipped with latest computer and computing devices including projectors, remote control screens.</li> <li>All the information technology laboratory room have computer for each and every student</li> <li>Each faculty member is also provided with lab top</li> <li>Learning is also heavily computer based and each faculty member maintains his own website where students can access to carry out various learning activities.</li> </ul>
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of Teaching	Students	<ul style="list-style-type: none"> <li>Every semester evaluation of each faculty member regarding effective teaching is done</li> <li>The administration department is responsible to carry out the task</li> <li>Standard form which contains set of questions is used to get the feedback from ever student about effective teaching for every subject they are being taught.</li> <li>Based on the students feedback debriefing is done by the departmental head regarding what went well and what could have gone better.</li> </ul>
Teaching	Faculty	<ul style="list-style-type: none"> <li>Based on the Faculty feedback debriefing is done by the departmental head regarding what</li> </ul>

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		went well and what could have gone better.
Teaching	Program Leaders	<ul style="list-style-type: none"> <li>• Departmental Head or Chairmen's continuous evaluation of the faculty members.</li> <li>• Students and Departmental Head meetings to discuss, among others aspects, the satisfaction with faculty members teaching standards.</li> <li>• Frequent visit of class room by vice dean of the college during lecture hours for good governance and observance.</li> <li>• Faculty team from King Abdulaziz University pay visit to the college periodically to review each teacher's course portfolio and highlighting good work, deficiency or shortcomings to the departmental head or chairmen.</li> </ul>
Improvement of Teaching	Program Leaders	<ul style="list-style-type: none"> <li>• Setting the benchmark for teaching standards and ensuring teachers adherence to these benchmarks.</li> <li>• Faculty members frequently attending relevant lectures, seminars, training and workshops.</li> <li>• Inviting speakers of repute to offer lectures to the college faculty to enhance teaching standards.</li> <li>• Encouragement of faculty members to attend continuous professional development (CPD) programs.</li> <li>• Holding intercollegiate meetings and discussion to share the best teaching methods and techniques.</li> <li>• Motivational encouragement</li> <li>• Best faculty reward driven approach</li> <li>• Annually assessment of faculty members</li> <li>• Periodical all students and teachers gathering under one roof under the patronage of Dean for open discussion.</li> </ul>
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/Issues	Evaluators	Evaluation Methods

**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