



Course Specifications

Course Title:	Zakat Accounting
Course Code:	ACAC225
Program:	Diploma in Accounting
Department:	Business Administration
College:	The Applied College
Institution:	KING ABDULAZIZ UNIVERSITY

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A. Course Identification

1. Credit hours: 4 hours			
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 4 / Year 2			
4. Pre-requisites for this course (if any): ACAC121 ACAC222			
5. Co-requisites for this course (if any): none 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 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
2. Course Main Objective This course dealing with Zakat Accounting in Saudi Arabia, Contains many Subject such as: Nature of Zakat, Zakat Applied on persons and funds, Zakat structure in the Kingdom of Saudi Arabia, Zakat Management in the Kingdom of Saudi Arabia. It makes student apple to prepare zakat report with: 1-Describe the Nature of Zakat. 2-Indicate the Zakat Applied on persons and funds. 3-Explain the Zakat structure in the Kingdom of Saudi Arabia. 4-Describe the Zakat Management in the Kingdom of Saudi Arabia.

5. Handling oppositions
6. Avoiding failure and oppositions
7. Closing the negotiation

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	1-Describe the Nature of Zakat.	
1.2	2-Define the Zakat Applied on persons and funds.	
1.3	3-Recall the Zakat structure in the Kingdom of Saudi Arabia	
1...		
2	Skills :	
2.1	1-Estimate how to prepare Zakat report.	
2.2	2-Summarize the firms related to Zakat or taxation.	
2.3	3-Analyze the Solving life problems related to Zakat Accounting Situation for various elements. of Interpret of perform Specially Zakat Report.	
2...		
3	Values:	
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 Zakat process.	
3.2	2-Calculate the numerical skills to manage underwriting, claims and reinsurance calculation and problem solving: to consider Zakat Report.	
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	<u>Zakat and its conditions</u> -Nature of zakat -objectives of zakat -conditions of zakat -Zakat characteristics -difference between zakat and tax -taxes from an Islamic point of view.	8 Hours
2	<u>Individuals and companies subject to zakat</u> -Individuals subject to zakat -Funds subject to zakat	8 Hours
4	<u>Zakat base in kingdom of Saudi Arabia</u> -Zakat collection system scope - Exemption from zakat collection system. -Determining tax base (for those who have regular accounts) -Determining tax base (for those who have regular accounts)	10 Hours

	-Determining tax base (for those who have non regular accounts – Arbitrary determined zakat) -Determining tax base (for those who have no regular accounts – Arbitrary determined zakat)	
5	<u>Zakat Management in kingdom of Saudi Arabia</u> -General rules and procedures -Procedures of Reports submission. -Inspecting, Determining – Zakat installments -Collection guarantees – Certificate granted -Examples of Zakat Determination	10 Hours
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	By the end of the course, the student will be able to: 1-Describe the Nature of Zakat. 2-Define the Zakat Applied on persons and funds. 3-Recall the Zakat structure in the Kingdom of Saudi Arabia.	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
...			
2.0	Skills		
2.1	By the end of the course, the student will be able to: 1-Estimate how to prepare Zakat report. 2-Summarize the firms related to Zakat or taxation. 3-Analyze the Solving life problems related to Zakat Accounting Situation for various elements. of Interpret of perform Specially Zakat Report.	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
...			
3.0	Values		
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	<ul style="list-style-type: none"> • Group discussion, • class participation, • Speeches and presentations. 	Quizzes Numerical problem solving Case study Mid terms exams consisting of Written

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
	the field related to Enhance the ability to use Information Technology on the different phases of the Zakat process. 2-Calculate the numerical skills to manage underwriting, claims and reinsurance calculation and problem solving: to consider Zakat Report.	Encourage use of computer in projects, Assignments and presentations. Assigning claims, underwriting and reinsurance calculations and numerical problem solving.	questions, true & false, multiple choice questions, etc. Final Exam
...			

2. Assessment Tasks for Students

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

*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, Zakat Accounting, wabel house, 2010. -Said Abd El-Moniem, <i>Tax and Zakat Accounting in the Kingdom of Saudi Arabia (Theory & Application)</i> ,Dar Torik, 2011.
Essential References Materials	
Electronic Materials	Saudi Organization for Certified Public Accountants : WWW.SOCPA.ORG.SA Department of Zakat and Income Tax in kingdom: www.dzit.gov.sa Saudi Accounting Association: www.saa.org.sa

Other Learning Materials	
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2. Facilities Required

Item	Resources
Accommodation (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 equipment's and Supplies: <ul style="list-style-type: none"> • Lecture room with 25 to 30 students' accommodation • Computer Lab with all its essentials accommodates 25 to 30 students • For higher number of students seminar rooms are used which can accommodate up-to 200 students' time • Students' library
Technology Resources (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"> • Each lecture room is equipped with latest computer and computing devices including projectors, remote control screens. • All the information technology laboratory room have computer for each and every student • Each faculty member is also provided with lab top • Learning is also heavily computer based and each faculty member maintains his own website where students can access to carry out various learning activities.
Other Resources (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"> •Every semester evaluation of each faculty member regarding effective teaching is done •The administration department is responsible to carry out the task •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. •Based on the student's feedback debriefing is done by the departmental head regarding what went well and what could have gone better.

Evaluation Areas/Issues	Evaluators	Evaluation Methods
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. 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 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.
Improvement of Teaching	Program Leaders	<ul style="list-style-type: none"> Setting the benchmark for teaching standards and ensuring teachers adherence to these benchmarks. Faculty members frequently attending relevant lectures, seminars, training and workshops. Inviting speakers of repute to offer lectures to the college faculty to enhance teaching standards. 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

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		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