

Course Description

Deep understanding of outstanding elements of accounting theory in order to conduct high-quality research in accounting concepts, principles, measurement and disclosure, to develop a clear and acceptable Financial Accounting Theory.

Course Objectives:

(Develop The Students' Understanding in The Following Areas

Program Learning Objectives

Learning Objectives for the PhD Program

PLO1: Scientific, theoretical, and practical preparation for arming cadres with a philosophy degree in accounting, to enhance competitiveness and raise the quality and efficiency of the accounting specialization, by achieving a contribution to the theoretical literature of accounting and auditing.

PLO2: Master the analytical and methodological skills required to evaluate and conduct research in accounting and related fields by designing and conducting original research and encouraging scholarly publication in accordance with ethical standards and behavior.

PLO3: Develop students' ability to recognize and respond appropriately to professional, ethical, and organizational issues in the field of accounting to make professional and ethical decisions and reach feasible and actionable solutions.

PLO4: Working on preparing professors from the program graduates who have sufficient knowledge in the field of accounting, and who are able to develop accounting fields in economic, financial and commercial activities in the community and the local market.

PLO5: Developing professional knowledge and leadership skills and evaluating global practices in the field of accounting to provide the university and academic education sector inside and outside the Kingdom with professors of a high scientific and professional level in the field of accounting to play their role in sustainable development, and transfer knowledge to future generations.

Course Learning Objectives:

Successful completion of this course should lead to the following learning outcomes:

CLO1:

- 1- Measurement of Financial Statements items,
- 2- Historical Cost and Fair Value.

CLO2: Differentiate between accounting approaches

CLO3:

- 1-Understand development of various issues of Accounting Theories
- 2-Understand Accounting for Equity.

CLO4: Determine the problems arise when classify Revenues, Expenses and Capital, and their impact on the Financial Statements.

20. PLOs and CLOs Matrix

مصفوفة اهداف التعلم للبرنامج و اهداف التعلم للمادة

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1:	✓				
CLO2:		✓			
CLO3:			✓		
<input type="checkbox"/> CLO4:				✓	✓

21. محتوى المادة الدراسية والجدول الزمني:

الأسبوع	المحتوى	نتائج التعلم المتحققة	المراجع
1	The Development Of Accounting Theory	Understanding -The Early History of Accounting. - The Role of Ethics in Accounting -International Accounting Standards	Ch1
2	The Pursuit of The Conceptual Framework	Understand and knowing the developing of accounting conceptual framework	Ch2
3	Research Methodology and Theories On The Uses Of Accounting Information	Understanding the development of accounting theory through several century	Ch4
4	Income concept	Study the developing of income concept from economic point view to the accountant point view	Ch5
5	Financial Statements I: The Income Statemen	Distinguish the major elements of income statement and hoe to measure each one of them	Ch6
6	The Balance Sheet and The Statement of Cash Flows	Understanding all elements in the balance sheet and cash statement	Ch7
7	Mid exam.		
8	- working capital	Recognize the elements of working capital and how to measure it	Ch8

Ch9	Measuring the LTA	Long-Term Assets I: Property, Plant, And Equipment	9
Ch10	Measuring all kind of investments and intangible assets	Investments and Intangibles Assets	10
Ch11	Understanding the LTL concept and elements and how to measure all of them	-long term liabilities	11
Ch13	Understanding the leases accounting as in the IFRS	leases	12
Ch15	Understanding and recognizing the differences accounts in equity and debts	- Equity	13

26. المراجع:

Textbook:

Financial Accounting Theory and Analysis: Text and Cases

12Edition; JOHN WILEY & SONS, INC., 2018.