



جامعة الامير سلطان
PRINCE SULTAN
UNIVERSITY



رؤية
VISION
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA

Dr. Mariem Mejri (Course Leader)
Professor Owolabi Bakre

Course Specification 2020-2021



Course Title:	PROFESSIONAL PRACTICES & ETHICS IN ACCOUNTING
Course Code:	ACC472
Program:	BACHELOR OF SCIENCE IN ACCOUNTING
Department:	ACCOUNTING
College:	COLLEGE OF BUSINESS ADMINISTRATION
Institution:	PRINCE SULTAN UNIVERSITY

National Accreditation



International Accreditation



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A. Course Identification

1. Credit hours: 3
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Year 4 (Semester 2)
4. Pre-requisites for this course (if any): ACC348
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	X	70%
2	Blended		
3	E-learning	X	30%
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

- This is a specialized course that addresses issues related to ethics in business and accounting profession. The course is designed to familiarize students with the ethical dilemmas, ethical decision making and ethical governance by businesses and professional accountants. This course is designed to achieve the following objectives:
- To introduce the students to the conceptual foundation of the business and professional accounting ethics.
- To provide the students with training in solving practical ethical dilemmas.
- To enhance the student's oral and communication skills.

2. Course Main Objective

This course aims to Promote understanding of the importance, for business and the community, of ethical conduct; Provide the skills with which to recognise and resolve ethical issues in business; Enhance awareness and critical self-examination of one's own values, and to appreciate the relevance of personal values in the business/workplace setting; and Encourage reflection on the ethical dimension of your own decision-making in workplace and other settings.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge:	
1.1	Understand the theoretical underpinnings of various ethical stance and their influence on the governance of corporations with regard to (un)ethical decisions	PLO 1.1
2	Skills :	
2.1	Evaluate ethical dilemmas and proffer appropriate ethical solutions based on knowledge of ethics.	PLO 2.1
2.2	Demonstrate the ability to make ethical decisions.	PLO 2.1
3	Competence:	
3.1	Exhibit professional code of conduct and ethical values.	PLO 3.2
3.2	Demonstrate written communication skills and application of information technology.	PLO 3.4

CLOs	SAQF PLOs	AACSB LO	AACSB LG	Level of Instruction AACSB*	
1	Knowledge:				
1.1	Understand the theoretical underpinnings of various ethical stance and their influence on the governance of corporations with regard to (un)ethical decisions	PLO 1.1	LO 1.1	LG1	R
2	Skills :				
2.1	Evaluate ethical dilemmas and proffer appropriate ethical solutions based on knowledge of ethics.	PLO 2.1	LO 2.1	LG2	R
2.2	Demonstrate the ability to make ethical decisions.	PLO 2.1	LO 2.1	LG2	R
3	Competence:				
3.1	Exhibit professional code of conduct and ethical values.	PLO 3.2	LO 4.1	LG4	R
3.2	Demonstrate written communication skills and	PLO 3.4	LO 5.2	LG5	R

application of information technology.				
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Note: AACSB: I= Introduced; R= Reinforced; M = Mastery

C. Course Content

No	List of Topics	CLO alignment	Alignment with professional qualification					Contact Hours	
			ACCA	ICAEW	CIMA	CIPFA	AIA		CMA
1	<p>Governance Framework & Functions in KSA The corporation's role Corporate accountability – stakeholders Governance – definition & purpose Basic governance functions Board of Directors: accountability, fiduciary & other duties, structure, legalities Relevant reading</p> <p>https://cma.org.sa/en/RulesRegulations/Regulations/Documents/CGRegulations_en.pdf</p> <p>https://journals.sagepub.com/doi/full/10.1177/0007650315610611</p> <p>https://cma.org.sa/en/MediaCenter/PR/Pages/Corporate-Governance-Regulation.aspx</p>	CLO 1.1	AA	AA	P3	AA	PAPER 15		3

2	<p>Ethics Affect Everyone Business ethics fundamentals Historical Perspective Three Recent Defining Ethical Failures: Enron, SOX & Governance Reform Subprime Lending Crisis & Reform LIBOR Manipulation Implications for professional accountants Relevant Readings: SOCPA code of Ethics Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive Course (Self learning numbers of hours)</p>	CLO 1.1	AA	AA	P3	AA	PAPER 15		6
3	<p>Ethical Decision Making <i>Philosophers' Contributions</i> <i>Stakeholder impact analysis</i> Comprehensive approaches Quantifiable impacts Non-quantifiable impacts Managing stakeholder relationships</p>	CLO 2.1							3
4	<p>Three Perspectives of Accounting Theories: Positivism Interpretive Critical Theories</p>	CLO 2.1							6
5	<p>•The bootcamp 1 (Real cases): Industry expert SABIC ESG (non financialreporting)</p> <p>Relevant Reading: SDG (sustainabledevelopment goals) https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/non-financial-reporting_en</p>	CLO 1.2							6
6	<p>Bootcamp 2 Arabic Financial Statements</p>	CLO 1.2							3

7	Soft skills 1 Business communications and presentations: Industry expert	CLO 2.2							6
8	Soft skills 2 CV preparation: Industry expert Email writing	CLO 1.2							6
9	Soft skills 3 Negotiation: Industry expert Client relationship	CLO 2.1							6

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		
1.1	Understand the theoretical underpinnings of various ethical stance and their influence on the governance of corporations with regard to (un)ethical decisions	Lectures and case studies	Major exam and case studies analysis and presentation
2.0	Skills :		
2.1	Evaluate ethical dilemmas and proffer appropriate ethical solutions based on knowledge of ethics.	Lectures, tutorial and in class exercises	Online quizzes, major exams, final exams, individual assignments and homework
2.2	Demonstrate the ability to make ethical decisions.	Lectures, tutorial and in class exercises	Major exams, case studies, final exams,
3.0	Competence:		
3.1	Exhibit professional code of conduct and ethical values.	Case studies	Group assignment and presentation
3.2	Demonstrate written communication skills and application of information technology.	Case studies	Group assignment

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Bootcamp 1	Continuous	10%
2	Major Exam I	9	20%
3	Professional certification	Continuous	50%
4	Final Exam	16	20%
5			
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 :

6 office hours weekly are allocated for students' consultation. (4 office hours and 2 academic advising hours)

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Business and Professional Ethics 9th Edition by Leonard J. Brooks, Paul Dunn
Essential References Materials	Accounting and Business Research Accounting Forum Accounting, Auditing and Accountability Journal Accounting, Organizations and Society Business Ethics: A European Review Critical Perspectives on Accounting International Journal of Auditing Journal of Business Ethics Managerial Auditing Journal Business Ethics Quaterly
Electronic Materials	Moodle (LMS), E-learning resources from IMA (include link here) https://www.imanet.org/cma-certification/getting-started/cma-resources?ssopc=1
Other Learning Materials	Other textbooks titles to be included here

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	<ul style="list-style-type: none"> Classroom with 25 seating capacity
Technology Resources (AV, data show, Smart Board, software, etc.)	<ul style="list-style-type: none"> Smartboard (Overhead projector and Screen) Whiteboard LMS, Google Meet CMA Learning Resources
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Laptop

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Course leader Program leaders	Direct assessment – Classroom observation Indirect assessment - Course Evaluation Survey
Extent of achievement of course learning outcomes	Faculty	Direct assessment – Academic assessment (AOL) Rubrics assessment Indirect assessment Course Evaluation Survey
Quality of learning resources	Student	Indirect assessment Course Evaluation Survey
Action Plan continuity (Closing the loop)	AOL Committee and course leaders	AOL Report

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	Department of Accounting Council
Reference No.	Term 202, Meeting No. 6
Date	May 6, 2021