

Course Description

Course Title	Accounting in Specialized Entities	Course Code	ACCT 421
Program	BSBA - Accounting	Level	Elective
Pre-requisites	ACCT 318	Credit Hours	3
Course Objective:			
This course introduces the accounting principles of measurement and reporting accounting information in some specialized entities in the Saudi business environment, especially banks, insurance companies, petroleum-producing companies, and Multi Branches Companies.			
Course Content:			
<ol style="list-style-type: none"> 1. Accounting in Commercial Banks. 2. Accounting in Insurance companies. 3. Accounting in Oil and Gas Producing Companies. 4. Accounting In Multi Branches Companies. 			
Course Learning Outcomes:			
<ol style="list-style-type: none"> 1 .Recognize appropriate theories, principles and concepts relevant to accounting for commercial banks, Insurance, and petroleum-producing, and multi branches companies. 2 .Apply accounting procedures involved in critical thinking and creative problem solving in analyzing unanticipated new situations in specialized entities . 3 .Prepare the basic financial statements for commercial banks, insurance and natural resources companies. 4 .Analyze key accounting issues related to natural resources companies, including oil and gas costs and revenues . 5 .Appraise some of the current and emerging issues relative to accounting for commercial banks, and insurance companies. 6 .Demonstrate self-learning and personal development. 7 .Demonstrate teamwork and leadership skills including ethical responsibility. 			
Required Textbooks:			
Ghudair, Mostafa Esaa, "Accounting in Specialized Enterprises", Saudi Accounting Association. Financial Accounting in Commercial Banks - Dr. Abdullah Muhammad Al-Faisal.			
Assessment Tasks for Students:			
<ul style="list-style-type: none"> • 25 points-First Midterm Exam • 25 points- Second Midterm Exam • 10 points – Homework and participation • 40 points Final Exam 			

