

<b>Course Title:</b>	<b>CASES IN ZAKAT AND TAXES</b>
<b>Course Code:</b>	<b>ACC455</b>
<b>Program:</b>	<b>Bachelor of Science in Accounting (Zakat and Taxation track)</b>
<b>Department:</b>	<b>Department of Accounting</b>
<b>College:</b>	<b>College of Business Administration</b>
<b>Institution:</b>	<b>Prince Sultan University</b>

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## A. Course Identification

<b>1. Credit hours: 3 Hours</b>
<b>2. Course type</b> 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"/>
<b>3. Level/year at which this course is offered: Senior</b>
<b>4. Pre-requisites for this course (if any): ACC356 and ACC317</b>
<b>5. Co-requisites for this course (if any): N/A</b>

### 6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom		
2	Blended	Hours 45	100%
3	E-learning		
4	Correspondence		
5	Other		

### 7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
<b>Contact Hours</b>		
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	<b>Total</b>	<b>45</b>
<b>Other Learning Hours*</b>		
1	Study	7 Hours
2	Assignments	
3	Library	
4	Projects/Research Essays/Theses	
5	Others (specify)	
	<b>Total</b>	

\* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times



## B. Course Objectives and Learning Outcomes

### 1. Course Description

This course enhances the knowledge of zakat and taxes through application with real-life cases. This course is offered as part of the Zakat and Tax accounting tracks.

### 2. Course Main Objective

1. The emphasis of this course is to gain an in-depth practical knowledge of the zakat and taxes legislation and get a clear understanding of the principles of zakat and taxes and relevant application to cases as it applies in the Saudi Arabia. Upon completion of this course, students will gain proficiency in calculation of zakat and taxes.
2. Briefly describe any plans for developing and improving the course that are being implemented. (e.g. increased use of IT or web based reference material, changes in content as a result of new research in the field)

### 3. Course Learning Outcomes

CLOs		SAQF PLOs	AACSB LO	AACSB LG	Level of Instruction AACSB*
1	<b>Knowledge:</b>				
1.1	Describe the different ways taxes are applied in business entities.	PLO 1.1	LO 1.1	LG1	
1.2	Identify the requirements for calculation of zakat in business entities.	PLO 1.2	LO 1.2	LG1	
2	<b>Skills :</b>				
2.1	Categorize some of the more important issues pertaining to zakat and tax.	PLO 2.1	LO 2.1	LG2	
2.2	Appraises how zakat and tax are calculated by business entities	PLO 2.1	LO 2.1	LG2	
3	<b>Competence:</b>				
3.1	Understand the relevant professional ethics and legal issues when dealing with zakat and taxes.	PLO 3.2	LO 3.1	LG3	
3.2	Demonstrate effective teamwork in group assignments and discussions	PLO 3.2	LO 4.1	LG4	



## C. Course Content

No	List of Topics	CLO alignment	Alignment with professional qualification						Contact Hours
			ACC A	ICA EW	CI MA	C I P F A	AIA	CM A	
1	<u><b>Introduction: Basic Concepts and Definitions:</b></u> <ul style="list-style-type: none"> <li>● Residency</li> <li>● Permanent establishment</li> <li>● Permanent place of residency</li> <li>● Corporation</li> <li>● Partnership</li> </ul>	CLO1.2	ATX	T PBT	FIC	T	Paper 5 Section B		3
<b><i>Case 1: Persons subjected to tax and Tax rates</i></b>									
2	<ul style="list-style-type: none"> <li>● Tax Base/Income Tax</li> <li>● Taxable Revenues</li> <li>● Exempted Revenues</li> <li>● Deductible Expenses/with limits/with conditions</li> <li>● Non-Deductible Expenses</li> </ul>	CLO1.2	ATX	T PBT	F1 C	T	Paper 5 Section B		9
<b><i>Case 2: Calculation of Tax Base and Income Tax</i></b>									
3	Other Cases <ul style="list-style-type: none"> <li>● Long-term contract</li> <li>● Insurance companies</li> <li>● Oil derivatives and gas sector</li> </ul>	CLO 2.1							3
4	<ul style="list-style-type: none"> <li>● Tax Failing</li> <li>● Registration</li> <li>● Declaration</li> <li>● Tax fines</li> </ul>	CLO 2.1	ATX	T PBT	F1 C	T	Paper 5 Section B		3
<b><i>Case 3: Calculation of Tax fines and penalty</i></b>									
5	Selected Topics in Income Tax <ul style="list-style-type: none"> <li>● -Advanced Payments</li> <li>● -GAZT Compensation to Taxpayers</li> <li>● -Tax loss carry forward</li> <li>● -Estimated tax</li> <li>● -Adjustment of net income by GAZT</li> </ul>	CLO 2.2							4
<b><i>Case 4: Tax loss carry forward/ GAZT Compensation to Taxpayers</i></b>									



6	Persons Subject to Withholding Tax Base <ul style="list-style-type: none"> <li>• Prices of Withholding Registration Declaration</li> <li>• Penalties</li> </ul>	CLO 2.2							4
<b>Cases 5: -Calculation of Withholding Tax -Calculation of penalties</b>									
7	Taxable Persons -Goods and services Subject to VAT <ul style="list-style-type: none"> <li>• -Place of Supply</li> <li>• -Exempt Supplies</li> <li>• -Zero-rated Supplies</li> <li>• -Value of Taxable Supplies</li> <li>• -Imports</li> <li>• -Calculation of Tax payable</li> <li>• -Procedure and administration</li> <li>• -Refunds of Tax</li> <li>• -VAT Violation</li> </ul>	CLO 2.2	ATX TX	T		T			4
<b>Case 6: Calculation of Tax payable</b>									
8	<ul style="list-style-type: none"> <li>• Zakat Base Calculation</li> </ul>	CLO 1.2							9
9	Special Cases <ul style="list-style-type: none"> <li>• Calculation rules of Zakat levied upon financing activities</li> <li>• Charities and non-profit firms</li> <li>• Oil derivatives and gas sector</li> <li>• Insurance Sector</li> </ul>	CLO 1.2							3
<b>Case 7: Special Cases</b>									
10	Research in Zakat and Tax <ul style="list-style-type: none"> <li>• SOCPA</li> <li>• GAZT</li> <li>• ICAEW</li> <li>• ACCA</li> <li>• AAT</li> </ul>	CLO 2.2							3
<b>Total</b>									45

## D. Teaching and Assessment

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

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
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<b>1</b>	<b>Knowledge:</b>		
1.1	Describe the different ways taxes are applied in business entities.	A combination of lectures, discussion and case studies	Class test/Quiz, Assignments
1.2	Identify the requirements for calculation of zakat in business entities.	A combination of lectures and tutorials	Examinations, Assignments
<b>2</b>	<b>Skills :</b>		
2.1	Categorize some of the more important issues pertaining to zakat and tax.	A combination of lectures and case studies	Examinations, Assignments
2.2	Appraises how zakat and tax are calculated by business entities	A combination of lectures, tutorials and problem-solving exercises	Examinations, Assignments
<b>3</b>	<b>Competence:</b>		
3.1	Understand the relevant professional ethics and legal issues when dealing with zakat and taxes.	A combination of lectures and discussions	Class test/Quiz
<b>4</b>	<b>Communication, Information Technology, Numerical</b>		
4.1	Demonstrate effective teamwork in group assignments and discussions		

## 2. Assessment Tasks for Students

#	*Assessment task	Week Due	Percentage of Total Assessment Score
1	Examination - Quiz	TBD	5%
2	Student Assessment (Participation, Assignments and attendance)	Every week	10%
3	Examination –Major I	5	20%
4	In-class exercises /homework	Every week	10%
5	Case Study	12	15%
6	Final Exam	19	40%
	Total		100%

\*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 :**

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice. (include amount of time teaching staff are expected to be available each week)



Instructors allocate six office hours per week for students' consultation. In addition, students are welcomed anytime by appointment if they cannot come during the office hours.

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	Guidelines from General Authority of Zakat and Tax <a href="https://www.vat.gov.sa/en/guidelines">https://www.vat.gov.sa/en/guidelines</a>
<b>Essential References Materials</b>	To be advised in class
<b>Electronic Materials</b>	Learning Management System, Moodle
<b>Other Learning Materials</b>	

### 2. Facilities Required

Item	Resources
<b>Accommodation</b> Classrooms, laboratories, demonstration) (rooms/labs, etc)	<b>Classroom equipped with projector and white boards</b>
<b>Technology Resources</b> AV, data show, Smart Board, software, etc) (.	<b>Computer and projector</b>
<b>Other Resources</b> Specify, e.g. if specific laboratory) equipment is required, list requirements or (attach a list	N/A

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
1. Strategies for Obtaining Student Feedback on Effectiveness of Teaching	Students	Students are required to fill in the course evaluation survey in the weeks prior to the final exams in order for them to access their final examination grades. Without completing the survey, students cannot retrieve their grades;





<p>2. Other Strategies for Evaluation of Teaching by the Program/Department Instructor</p>	<p>Program Leaders</p>	<p>therefore, the response rate for this survey is almost 100%.</p> <p>Classroom observation is held at least twice a year for every instructor. It helps to monitor the instructors and students interaction, classroom atmosphere and instructors' teaching skills. And feedbacks and recommendations are provided at the end of the session for improvement.</p> <p>Peer-evaluation (informal) is also conducted where applicable. If any instructor needed a feedback on their new method of teaching, they can invite one or more of their colleagues to sit and observe their class and provide any feedback that will help the instructor to improve their teaching strategies.</p>
<p>3. Processes for Improvement of Teaching</p>	<p>Faculty member/ Program Leaders</p>	<p>To adopt differentiated instructional methods that will make accounting more appealing to students – through teaching and learning workshops, faculty members would be informed about student- centered learning practice and usage of information technologies and e-learning platforms to enrich students' learning experience.</p> <p>Faculty members should be involved in research. In that way, they will be updated with new knowledge in the discipline. Therefore, support for research should be in place in order to</p>



		<p>motivate instructors to engage in research activities.</p>
<p>4. Processes for Verifying Standards of Student Achievement (e.g. check marking by an independent member teaching staff of a sample of student work, periodic exchange and remarking of tests or a sample of assignments with staff at another institution)</p>	<p>Faculty member/ Peer Reviewer</p>	<p>Random transcripts of student examination would be co-marked by other faculty member to ensure that standard of grading and marking are consistent between sections.</p> <p>Co-signing is an important way of verifying whether students' grades and examination have been assessed accurately. This has been practiced for some time in the Department.</p>
<p>5. Describe the planning arrangements for periodically reviewing course effectiveness and planning for improvement.</p>	<p>Faculty member/ Program Leaders</p>	<p><u>Internally</u></p> <p>Any areas of concern will be discussed among faculty members who are teaching the same course. Any recommendations for improvement will be proposed to the chairperson who will bring it up in the discussion at the college level.</p> <p><u>Departmental level</u></p> <p>Curriculum Committee at the departmental level would meet regularly to seek any issues that require attention. Particular concern would be regarding quality of teaching and learning at the Department of Accounting. One important initiative to ensure students learning outcomes have been achieved is through its Assurance of Learning (AoL) activities. AoL is observed through the Academic Assessment Strategic Plan 2018-2019 to 2022-2023 in evaluating students' achievement towards program learning outcomes.</p> <p><u>Institutionally</u></p>



		<p><b>CBA nominated faculty members to be on the Curriculum Review Committee who meets regularly to discuss issues related to the effectiveness of respective courses towards the accounting, finance and marketing program. Any new changes to the programs in terms of courses, topics, and new requirements will also be deliberated in the CRC meetings.</b></p>
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**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**

<b>Council / Committee</b>	
<b>Reference No.</b>	
<b>Date</b>	

