



جامعة الامير سلطان
PRINCE SULTAN
UNIVERSITY



رؤية
VISION
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA

Dr. Saad Al-Moussa (Course Leader)
Dr. Imen Khelil

Course Specification 2020-2021



Course Title:	Zakat and Tax Accounting
Course Code:	ACC356
Program:	Bachelor of Science in Accounting
Department:	Accounting
College:	College of Business Administration
Institution:	Prince Sultan University

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A. Course Identification

1. Credit hours: 3 hours
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: Junior level
4. Pre-requisites for this course (if any): ACC 213
5. Co-requisites for this course (if any): N/A

6. Mode of Instruction (mark all that apply)

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

7. Contact Hours (based on academic semester)

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

B. Course Objectives and Learning Outcomes

1. Course Description

This course introduces relevant laws governing individual income taxation and Zakat. It introduces the Zakat Collection and Tax Law of the Kingdom of Saudi Arabia (KSA). The course includes training on how to prepare Zakat and Tax returns. The major goal of the Islamic law of obligatory alms (Zakat) at degree level is to introduce candidates to the Islamic religious taxation and legal foundations and basics of the subject. The Islamic law of obligatory alms or Zakat law is law that includes legal aspects, which regulate the imposition, calculation and subjects of taxation. The major function of the course therefore, is to provide a sound understanding of how Zakat law evolved and developed, and to critically examine the significance of this law in the hierarchy of branches of Islamic law practices.

2. Course Main Objective

*This course introduces students to the basic accounting issues relating to Zakat and income tax according to the Saudi Zakat Collection and Tax Law.

*The course includes training in how to prepare Zakat and tax returns.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Describe the aspects of the conceptual underpinning of Zakat and Tax	PLO 1.1
1.2	Outline the Zakat regulation, income taxes, accounting standards of the KSA and their impact in the business.	PLO 1.2
1.3		
1...		
2	Skills :	
2.1	Reading and analyzing Regulation texts of Zakat and Tax. (be familiar with texts Laws: Articles; Paragraphs; Explicative notes; Updated Texts...)	PLO 2.1
2.1	Reading and analyzing Regulation texts of Zakat and Tax. (be familiar with texts Laws: Articles; Paragraphs; Explicative notes; Updated Texts...)	PLO 2.1
2.3		
2...		
3	Values:	
3.1	Show the ability to work effectively as a member of a team on group assignments of Zakat.	PLO 3.2
3.2	Demonstrate Zakat and Tax information using written communication skills.	PLO 3.4
3.3		
3...		

C. Course Content

No	List of Topics	CLO alignment	Alignment with professional qualification						Contact Hours
			ACCA	ICAEW	CIMA	CIPFA	AIA	CIMA	
	PART I : Taxation in the Kingdom of Saudi Arabia		TX	2021 ACA Syllabus Handbook _Certificate			Paper 16		
1	-Income Taxes in KSA – The Bylaws, Rules and Legal Cod ¹	CLO 1.1		Page30	Page 9				1
2	-Income Taxes in KSA -Basic Concepts and Definitions	CLO 1.1							3
3	-Income Taxes in KSA-The Administration and Procedures	CLO 2.1	P.10						1
4	-Income Taxes in KSA- Calculation of income Tax	CLO 2.1					16.2		6
5	-Income Taxes in KSA -Cases and Practical issues	CLO 3.2							6
6	Withholding Tax -Theory & Practice ²	CLO 2.1					16.2		3
7	Excise Tax- Theory & Practice ³	CLO 2.1							1
8	Value Added Tax-Theory & Practice	CLO 2.1	P.10	Page30			16.6		4
	PART II : Zakat in the Kingdom of Saudi Arabia								

¹ *Income Tax law 2004*

<https://gazt.gov.sa/ar/RulesRegulations/Taxes/Documents/%D8%A7%D9%84%D9%84%D8%A7%D8%A6%D8%AD%D8%A9%20%D8%A7%D9%84%D8%AA%D9%86%D9%81%D9%8A%D8%B0%D9%8A%D8%A9%20%D9%84%D9%86%D8%B8%D8%A7%D9%85%20%D8%B6%D8%B1%D9%8A%D8%A8%D8%A9%20%D8%A7%D9%84%D8%AF%D8%AE%D9%84.pdf>

² *Decisions and circulars concerning Withholding tax*

<https://gazt.gov.sa/en/RulesRegulations/Taxes/Pages/WithholdingTax.aspx>

³ *GCC Unilateral Agreement for Excise Tax-November 2016*

https://gazt.gov.sa/ar/RulesRegulations/Taxes/Documents/GCC_Unilateral_Agreement_for_Excise_Tax_Arabic.pdf

9	The Bylaws and Rules of Zakat in KSA: Definitions, Objectives, and Main Types ⁴	CLO 1.1							1
10	Zakat : Adjusting Net Income for Zakat Purpose	CLO 2.1							6
11	Calculation of Zakat Base based on the company's balance sheet.	CLO 2.1							6
12	Calculation of Zakat amount	CLO 2.1							3
13	Zakat in KSA-Cases and Practical issues	CLO 3.1							4
Total									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
1.0	Knowledge and Understanding		
1.1	Describe the aspects of the conceptual underpinning of Zakat and Tax	A combination of lectures and problem-solving Exercises	Class test/Quiz, Assignments
1.2	Outline the Zakat regulation, income taxes, accounting standards of the KSA and their impact in the business.	A combination of lectures and problem-solving exercises	Examinations, Assignments/Homework
2.0	Skills		
2.1	Reading and analyzing Regulation texts of Zakat and Tax. (be familiar with texts Laws: Articles; Paragraphs; Explicative notes; Updated Texts...)	lectures	Homework
2.2	Appraise Zakat and Tax Base.	A combination of lectures, and problem-solving exercises	Examinations, Assignments

⁴ Royal Decrees on Zakat

<https://gazt.gov.sa/ar/RulesRegulations/Taxes/Documents/%D8%A7%D9%84%D9%85%D8%B1%D8%A7%D8%B3%D9%8A%D9%85%20%D8%A7%D9%84%D9%85%D9%84%D9%83%D9%8A%D8%A9%20%D8%A7%D9%84%D8%B5%D8%A7%D8%AF%D8%B1%D8%A9%20%D8%A8%D8%B4%D8%A3%D9%86%20%D8%A7%D9%84%D8%B2%D9%83%D8%A7%D8%A9.pdf>

Ministerial Resolution No. (2216) on Zakat

<https://gazt.gov.sa/ar/RulesRegulations/Taxes/Documents/%D8%A7%D9%84%D9%84%D8%A7%D8%A6%D8%AD%D8%A9%D8%A7%D9%84%D8%AA%D9%86%D9%81%D9%8A%D8%B0%D9%8A%D8%A9%D9%84%D8%AC%D8%A8%D8%A7%D9%8A%D8%A9%D8%A7%D9%84%D8%B2%D9%83%D8%A7%D8%A9%D8%A7%D9%84%D8%B5%D8%A7%D8%AF%D8%B1%D8%A9%D8%A8%D8%A7%D9%84%D9%82%D8%B1%D8%A7%D8%B1%D8%A7%D9%84%D9%88%D8%B2%D8%A7%D8%B1%D9%8A%D8%B1%D9%82%D9%85%202216%D9%88%D8%AA%D8%A7%D8%B1%D9%8A%D8%AE%207-7-1440.pdf>

3.0	Values		
3.1	Show the ability to work effectively as a member of a team on group assignments of Zakat.	A combination of lectures, tutorials and problem-solving exercises	Assignments/Homework
3.2	Demonstrate Zakat and Tax information using written communication skills.	A combination of lectures, tutorials and problem-solving exercises	Assignments/Home work
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	4	10%
2	Major Exam1	7	20%
3	Major Exam2	10	20%
4	In class Assignments	ongoing	10%
5	Final examination		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:

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

Required Textbooks	SOCPA Book/ Materials given by the instructor
Essential References Materials	Text Law of Income tax in KSA/ Text Law of Zakat in KSA
Electronic Materials	Web Site of GAZT/ Learning Management System, Moodle
Other Learning Materials	Exams of SOCPA

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and white boards
Technology Resources (AV, data show, Smart Board, software, etc.)	Computer and projector
Other Resources (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
Effectiveness of teaching and assessment	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; therefore, the response rate for this survey is almost 100%.
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.	Associate Chair	Direct

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