

Mapping of Learning Outcomes to Methods of Assessment

Course Title and Code	Learning Outcomes	Methods of Assessment
ACC 414 Accounting for Zakat and Tax	LO.1. Identify the persons (legal & natural) subject to Zakat or taxation. LO.2. Identify tax and Zakat basis & tax and Zakat rates. LO.3. Calculate taxable income and the pool of Zakat (Wia'a Al Zakat). LO.4. Distinguish between Revenue taxable & Non revenue taxable and Deductible expenses & Non deductible expenses. LO.5. Apply the corporation tax formula and compute the components of adjusted net income. LO.6. Prepare (filling of) tax and Zakat returns according to Zakat system and income tax law in the kingdom. LO.7. Understand procedures of objections and appeal. LO.8. Be familiar withholding tax. LO.9. Be familiar with fines.	<u>Coursework 60%</u> Coursework will assess the following learning outcomes: <u>First exam</u> of coursework (25%) – LO. 1, 2, 3 & 4. <u>Second exam</u> of coursework (25%) – LO. 5, 6, 7 & 8. - <u>Case Study</u> (10%) <u>Final Exam 40%</u> The final exam will assess the following learning outcomes: LO. 1, 2, 3, 4, 5, 6, 7 & 8.