



SULTAN QABOOS UNIVERSITY

COURSE OUTLINE

PROGRAM:

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| 1. Course Code | NREC3108 | |
| 2. Course Title | Business & Accounting | |
| 3. Credits | 3 CH , 12 CP, 6 ECTS | |
| 4. Pre-requisite Course(s) | None | |
| 5. Co-requisite Course(s) | None | |
| 6. Equivalent Course(s) | None | |
| 7. Incompatible Course(s) | Done | |
| 8. Course Category | <input type="checkbox"/> University Requirement | <input type="checkbox"/> University Elective |
| | <input type="checkbox"/> College Requirement | <input type="checkbox"/> College Elective |
| | <input type="checkbox"/> Department Requirement | <input checked="" type="checkbox"/> Department Elective |
| | <input type="checkbox"/> Specialization Requirement | <input type="checkbox"/> Specialization Elective |
| | <input type="checkbox"/> Other (specify): | |
| 9. Course Owner | College: CAMS | Department: NREC |
| 10. Course Type | <input type="checkbox"/> Lecture | <input checked="" type="checkbox"/> Lecture/Lab |
| | <input type="checkbox"/> Lecture/Seminar | <input type="checkbox"/> Lecture/Studio |
| | <input type="checkbox"/> Lecture/Tutorial | <input type="checkbox"/> Lecture/Lab/Tutorial or Seminar |
| | <input type="checkbox"/> Tutorial | <input type="checkbox"/> Laboratory (Practical) |
| | <input type="checkbox"/> Field or Work Placement | <input type="checkbox"/> Studio |
| | <input type="checkbox"/> Seminar | <input type="checkbox"/> Internship |
| | <input type="checkbox"/> Workshop | <input type="checkbox"/> Project |
| 11. Language of Instruction | English | |
| 12. Course Description | | |
| <p>Oman's economic development plans have heavy emphasise on improving the contribution of Small and Medium Enterprises (SME). There are substantial potential for SME in the agricultural and fisheries sector. This course will introduce students with a technical background on agriculture and fisheries the fundamental concepts of accounting for SME businesses. The course would first discuss the contributions of SME to the economy and then would present basic accounting concepts as appropriate to SMEs which would include accounting principles, double ledger bookkeeping, the accounting cycle, balance sheets and financial statements, income tax accounting. The course will be supported with accounting software appropriate for SMEs.</p> | | |
| 13. Teaching/Learning Strategies | | |
| <p>The course will be taught in classroom and computer lab. Students will undertake using case information to practice account keeping through use of software. Students would be involved in group learning in the interpretation of accounting information for improved management of SME businesses.</p> | | |
| 14. Assessment Components and Weight [%] | | |
| <input checked="" type="checkbox"/> Quizzes 5% | <input checked="" type="checkbox"/> Practical 15% | <input type="checkbox"/> Other (specify): |
| <input type="checkbox"/> Homework assignments 10% | <input checked="" type="checkbox"/> Project 10% | |
| <input type="checkbox"/> In-term examination(s) 20% | <input checked="" type="checkbox"/> Final examination 40% | |
| 15. Grading Method | | |
| <input checked="" type="checkbox"/> A-F Scale <input type="checkbox"/> Pass/Not passed | | |
| 16. Textbook(s) and Supplemental Material | | |
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| 17. Matching Course Objectives with Program Outcomes and SQU Graduate Attributes | | |
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| SQU Graduate Attributes | | |
| A. SQU graduates should be able to: 1. apply the knowledge and skills relevant to the specialization 2. communicate effectively and use information and communication technologies 3. critically analyze complex information and present it in simple clear manner | B. SQU graduates possess 1. interpersonal communication skills and alignment with culture of international labour market to assist them in practical life and in living successfully 2. skills and motivation for independent learning and engagement in lifelong learning and research 3. work ethics and positive values, and intellectual independence and autonomy 4. teamwork skills and display potential leadership qualities | C. SQU graduates should relish good citizenship qualities, be conscious of their national identity and be socially responsible, engage in community affairs and be mindful of contemporary issues. |

| # | Intended Student Learning Outcome /Course Learning Objective | Relevant Program Outcome(s) | Applicable Attribute(s) |
|-----|--|---|-------------------------|
| 1. | Describe the importance of accounting in SME management. | Demonstrate in-depth knowledge on theory and analytical methods in business management | |
| 2. | Describe the accounting principles and accounting cycle. | Demonstrate in-depth knowledge on theory and analytical methods in business management | |
| 3. | Prepare a balance sheet, income statement, and a statement of cash flows. | The ability to identify, formulate, analyse and solve economics and business problems | |
| 4. | Be able to interpret accounting statements and ratios for improved SME management. | The ability to identify, formulate, analyse and solve economics and business problems The ability to communicate orally and in writing | |
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| 16. Student Responsibilities |
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| <p>It is the student's responsibility to know and comply with all University Academic Regulations relevant to participation in this course. These regulations specifically include attendance requirement and students' academic code of conduct.</p> <p>For attendance, it is the student's responsibility to be punctual and to attend all classes.</p> <p>Students are expected to perform their work with honesty and avoid any academic misconduct, which is defined as the use of any dishonest or deceitful means to gain some academic advantage or benefit. This can take many forms, including but not limited to, the following: copying, plagiarism, collusion and forging documents. For full details, please refer to the Undergraduate Academic Regulations and to the Student Academic Misconduct Policy.</p> <p>Additionally, this course requires that you:</p> |

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| COURSE INFORMATION | | | |
|----------------------|--------------|--------------|-----------------------|
| Course Code | NREC3108 | Course Title | Business & Accounting |
| Semester/ Year | | Section(s) | |
| Day, Time, and Place | | | |
| Course Coordinator | Not assigned | | |
| Office Location | | Office Hours | |
| Office Tel. Ext. | | Email | |

| Tentative Schedule | | | |
|--------------------|-----------|--|------------|
| Week | Lecture # | Topic/Material to be covered | Assessment |
| 1 | | Importance of accounting in managing SMEs | |
| 2 | | Accounting principles | |
| 3 | | Capital accounts and depreciaiton | |
| 4 | | Credit accounts | |
| 5 | | Inventory accounts | |
| 6 | | Single-entry accounting and income statement | |
| 7 | | Double entry accounting procedures | |
| 8 | | Analysis of total farm/SME business | |
| 9 | | Analysis of individual enterprises | |
| 10 | | Use of computer software in accounting | |
| 11 | | Income tax management | |
| 12 | | Account interpreting group excercises | |
| 13 | | Integrating family and business accounts | |
| 14 | | Project work | |
| 15 | | Project work | |
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| 17 | | | |

APPENDIX A: INSTRUCTORS OF MULTIPLE SECTIONS

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| APPENDIX B: ADDITIONAL INFORMATION |
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