

## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, UTMSPACE	Page : 1 of 7
<b>Course Code :</b> Introduction To Accounting and Finance (DDPF 2143) <b>Total Contact Hours :</b> 56 hours	<b>Semester:</b> II <b>Academic Session:</b> 2013/2014

**Lecturer** :  
**Room No.** :  
**Telephone No.** :  
**E-mail** :  
**Synopsis** : This course introduces students to the principles and the basics of accounting and financial in property management and property valuation. It introduces students to the theory and principles of accounting. Besides that, it will emphasize on the theory and general concepts on financial management. At the end of the course, students should be able to apply the theory and concept of accounting and financial management in real estate profession especially for property management and valuation.

### LEARNING OUTCOMES

By the end of the course, students should be able to:

No.	Course Learning Outcome	Programme Learning Outcome(s) Addressed	Taxonomy / KI Level	Assessment Methods
1.	Describe and carryout the concept and formula of basic accounting and finance management needed in real estate profession.	PO1	C1-C3	Tests, Final, Project
2.	Demonstrate the basic knowledge of accounting and finance management to identify and solve the basic accounting and finance problems.	PO3	P1-P3 CTPS1	Project
3.	Relate concepts, practices and incorporate relevant and new information in accounting and finance management to Real Estate profession.	PO6	A1-A3 LL1-LL2	Project

<b>Prepared by:</b> <b>Name: Signature:</b> <b>Date:</b>	<b>Certified by: (Course Panel Head)</b> <b>Name:</b> <b>Signature:</b> <b>Date:</b>
--	---

## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, <i>UTMSpace</i>	<b>Page : 2 of 7</b>
<b>Course Code : Introduction To Accounting and Finance (DDPF 2143)</b> <b>Total Contact Hours :56 hours</b>	<b>Semester:</b> <b>Academic Session: 2013/2014</b>

### STUDENT LEARNING TIME

Teaching and Learning Activities	Student Learning Time (hours)
A. Face-to-face Learning <ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Practical / Tutorial</li> <li>3. Student Centered Learning</li> </ol>	28 14 14
B. Self Directed Learning <ol style="list-style-type: none"> <li>1. Non face-to-face eg assignments</li> <li>2. Revision</li> <li>3. Assessment Preparation</li> </ol>	35.5 14 8.5
C. Formal Assessment <ol style="list-style-type: none"> <li>1. Continuous Assessment</li> <li>2. Final Exam</li> </ol>	3.5 2.5
Total	120

### TEACHING METHODOLOGY

Lecture and Discussion, Co-operative Learning, Independent Study, Individual Assignment, Group Assignments and Group Presentation

### WEEKLY SCHEDULE

**Week 1 : 1.0. PRINCIPLE OF ACCOUNTING**

## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, <i>UTMSPACE</i>	<b>Page : 3 of 7</b>
<b>Course Code : Introduction To Accounting and Finance (DDPF 2143)</b> <b>Total Contact Hours :56 hours</b>	<b>Semester:</b> <b>Academic Session: 2013/2014</b>

- Introduction
- History
- Definitions and basic concept in accounting
- Role of accounting
- Basic accounting method
- Accounting's equation

**Week 2 : 2.0 ASSET, LIABILITIES AND OWNER'S EQUITIES**

**Grouping Project (10%)**

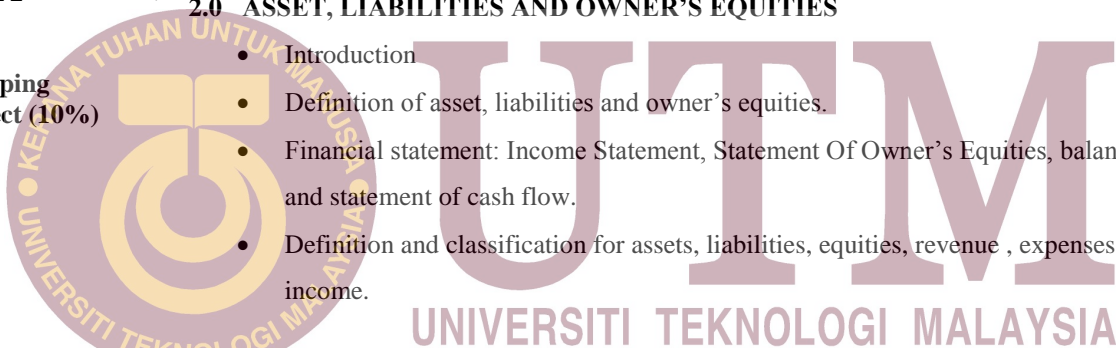
- Introduction
- Definition of asset, liabilities and owner's equities.
- Financial statement: Income Statement, Statement Of Owner's Equities, balance sheet and statement of cash flow.
- Definition and classification for assets, liabilities, equities, revenue , expenses and income.

**Weeks 3 : 3.0 JOURNAL AND CASH BOOK**

- Introduction
- Definition of journal and cash book
- Types of journal and cash book
- Recording in journal and cash book.
- Discount
- Posting to the ledger.

**Weeks 4 : 4.0 LEDGER**

- Introduction
- Definition
- Double entry system: account and T-account
- Rules of double entry system
- Rules in recording revenue and expenses.
- Rules in recording cash



## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, <i>UTMSpace</i>	<b>Page : 4 of 7</b>
<b>Course Code : Introduction To Accounting and Finance (DDPF 2143)</b> <b>Total Contact Hours :56 hours</b>	<b>Semester:</b> <b>Academic Session: 2013/2014</b>

- Types of ledger and accounts.

**Weeks 5 : 5.0 TRIAL BALANCE**

- Introduction
- Functions
- Types of trial balance.
- Preparation

**Weeks 6 : 6.0 FINANCIAL STATEMENT**

(Submit Project 1)

- Introduction
- Definition
- Identify the users of financial statement.
- Identified the functions of financial statement
- Types of financial statement
- Preparation

**Weeks 7 : 7.0 CASH FLOW STATEMENT**

Test 1 (10%)

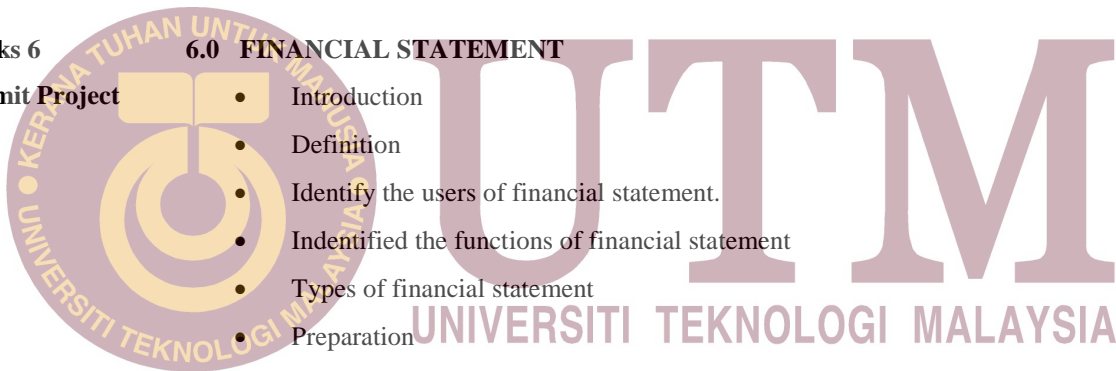
- Definition
- Types
- Functions
- Preparation

**Weeks 8 : MID TERM BREAK**

**Weeks 9 : 8.0 INTRODUCTION FOR FINANCIAL MANAGEMENT**

Group Project 2 (10%)

- Introduction
- Definition
- Concept
- The components



## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, <i>UTMSPACE</i>	<b>Page : 5 of 7</b>
<b>Course Code : Introduction To Accounting and Finance (DDPF 2143)</b> <b>Total Contact Hours :56 hours</b>	<b>Semester:</b> <b>Academic Session: 2013/2014</b>

- Business organization

**Week 10 : 9.0 TIME VALUE OF MONEY**

- Introduction
- Concept
- Simple interest
- Compound interest
- Annuity

**Weeks 11 : 9.0 TIME VALUE OF MONEY Introduction**

- Introduction
- Concept
- Simple interest
- Compound interest
- Annuity



**Weeks 12 : 10.0 CAPITAL STATEMENT ANALYSIS**

- Introduction
- Concept
- Project classification
- Cash flow
- Investment
- Technique: payback period, discounted payback period, average/accounting rate of return, net present value, IRR and profitability index.

**Weeks 13 : 10.0 CAPITAL STATEMENT ANALYSIS**  
**Test 2 (15%)**

- Introduction
- Concept
- Project classification
- Cash flow

## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, UTMSPACE	<b>Page : 6 of 7</b>
<b>Course Code : Introduction To Accounting and Finance (DDPF 2143)</b> <b>Total Contact Hours :56 hours</b>	<b>Semester:</b> <b>Academic Session: 2013/2014</b>

- Investment
- Technique: payback period, discounted payback period, average/accounting rate of return, net present value, IRR and profitability index.

**Weeks 14 : 11.0 FINANCIAL STATEMENT ANALYSIS**

(Submit Project 2)

- Introduction
- Concept
- Types
- Identify the users of financial statement.
- Indicate the purpose of the financial statement analysis
- Investment
- The technique: horizontal, vertical and ratio analysis.

**Weeks 15 : 11.0 FINANCIAL STATEMENT ANALYSIS**

- Introduction
- Concept
- Types
- Identify the users of financial statement.
- Indicate the purpose of the financial statement analysis
- Investment
- The technique: horizontal, vertical and ratio analysis.

**REFERENCES :**

1. Norfaizah Sawandi, Fathiyyah Abu Bakar, Saliza Abdul Aziz, Zaimah Abdulah, Mohd Farid Asraf Md Hashim and Ram Al Jafri Saad (2006). "Business Accounting". Kuala Lumpur: Pearson Prentice Hall Burberry, P. (1975). Environment and Services. London: B.T Batsford.
2. Shaari Isa (2006). "Accounting Principles". Second Edition. Kuala Lumpur: Pearson Prentice Hall.

## COURSE OUTLINE

<b>Department &amp; Faculty:</b> Department Of Built Environment Centre Of Diploma Studies, UTMSPACE	<b>Page : 7 of 7</b>
<b>Course Code : Introduction To Accounting and Finance (DDPF 2143)</b> <b>Total Contact Hours :56 hours</b>	<b>Semester:</b> <b>Academic Session: 2013/2014</b>

3. Frank Wood and Alan Sangster (2008). "Business Accounting". London: Pearson Prentice Hall.
4. Carl S.Warren (2006). "Introduction To Accounting Concept and Principles". South Western: Thompson.
5. Clyde P.Stickney, Roman L.Weit, Kathrine Schipper and Jenifer Francais (2006). "Financial Accounting: An Introduction to Concepts, Methods and Users". South Western: Thompson.

### GRADING

Item	Assessment Method	Number	% Each assessment	Taxonomy	Overall %	Implementation Dates
1.	Projects/ Assignments	2	10	C1-C3 P1-P3 CTPS1 A1 – A2 LL1-LL2	20	W2, W9
2.	Test s	2	10	C1-C3	20	W7 , W13
3.	Final Exam	1	60	C1-C3	60	W17
	<b>Overall Total</b>				100	