

COURSE INFORMATION

School/Faculty:	PPD / SPACE	Page:	1 of 5
Program name:	Diploma in Technology Management		
Course code:	DDWW 1013	Academic Session/Semester:	2020/21/1
Course name:	Business Accounting	Pre/co requisite (course name and code, if applicable):	NA
Credit hours:	3		

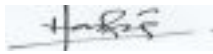

Course synopsis	This course is designed to introduce accounting concepts to students such as accounting equation, double entry system, ledger and journals, types of asset, liabilities and capital. At the end of the course, students should be able to demonstrate and apply knowledge by preparing all common accounts in business, trading and profit and loss report, income statement and statement of financial position. At the end of the course, students should be able to prepare financial statements and perform internal control and check – bank reconciliation and inventory valuation.			
Course coordinator (if applicable)				
Course lecturer(s)	Name	Office	Contact	E-mail

Mapping of the Course Learning Outcomes (CLO) to the Programme Learning Outcomes (PLO), Teaching & Learning (T&L) methods and Assessment methods:

No	CLO	PLO (Code)	*Taxonomies and **generic skills	T&L methods	***Assessment methods
CLO1	Explain basic concepts and procedures in business accounting field.	PLO1 (KW)	C2	Lecture, active learning	Q,T,F
CLO2	Prepare bookkeeping, reports and financial statements for sole proprietorship, and bank reconciliation and inventory valuation for internal control.	PLO2 (CG)	C3	Lecture, active learning	Q,T,F,Asg
CLO3	Deliver accounting solutions written in clear, effective and comprehensible manner.	PLO5 (CS)	CS1	Activity-based learning	Asg

Refer *Taxonomies of Learning and **UTM's Graduate Attributes, where applicable for measurement of outcomes achievement

***T – Test; Q – Quiz; HW – Homework; Asg – Assignment; PR – Project; Pr – Presentation; F – Final Exam etc.

Prepared by: Name: Hasliza Husin Signature:  Date: 15 th June 2020	Certified by: Name: Mohamad Shafie Abd Rashid Signature:  Date: 15 th June 2020
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Details on Innovative T&L practices:

No	Type	Implementation
1	Active learning	Conducted through in-class activities
2	Activity-based learning	Conducted through assignments. Students in a group of 3 will be given 1 set of accounting simulation.

Weekly Schedule:

Week 1	Introduction to financial accounting 1.1 The background and main features of financial accounting 1.2 Accounting concepts and assumptions
Week 2	The accounting equation 2.1 The accounting entity 2.2 SOFP and accounting equation 2.3 Profit reporting 2.4 Revenue and capital expenditure
Week 3	The double entry system and the general ledger 3.1 Bookkeeping versus accounting 3.2 Principles of double entry system
Week 4	The double entry system and the general ledger 3.3 Effects of business transaction 3.4 Accounts for double-entry

Week 5	The cashbook 4.1 The two-column and three-column cashbook 4.2 Bank overdrafts 4.3 The analytical petty cashbook and the Imprest system
Week 6	The Journals 5.1 Sales journal 5.2 Purchases journal 5.3 Sales return and purchases returns 5.4 Cash and trade discounts 6.5 The general journals 5.6 The ledgers
Week 7	The trial balance (pre-adjusted) 6.1 The balancing of accounts 6.2 Purposes and preparation of trial balance
Week 8	Mid sem break
Week 9	The income statements (trading and P&L account) 7.1 The purpose of trading account 7.2 Gross profit 7.3 Net profit 7.4 Structure of income statements 7.5 The Statement of Financial Position

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Week 10	Adjustment: Depreciation of non-current assets 8.1 The nature of depreciation 8.2 Methods of depreciation: Straight line and reducing balance method 8.3 Accounting for depreciation and disposals
Week 11	Adjustment: Bad debts and allowance for doubtful debts 9.1 The nature of bad debts 9.2 Bad debts recovered 9.3 Allowance for doubtful debts 9.4 Ledger entries

Week 12	Adjustment: Accruals and Prepayments 10.1 The nature of accrued and prepaid expenses, revenues 10.2 Ledger entries 10.3 Preparation of final financial statements (extract)
Week 13	The preparation of final financial statements 11.1 Statements of Comprehensive Income 11.2 Statement of Financial Position
Week 14	Bank reconciliation statement 12.1 The purpose, completing entries in the cashbook 12.2 Terms used in banking 12.3 Preparation of bank reconciliation
Week 15	Inventory valuation 13.1 The valuation methods – FIFO, LIFO, AVCO 13.2 The calculation of profits
Week 16	Revision Week
Week 17-19	Examination Week

Transferable skills (generic skills learned in course of study which can be useful and utilised in other settings):

Communication skills

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Student learning time (SLT) details:

Distribution of Student Learning Time (SLT) by CLO	Teaching and Learning Activities				SLT
	Guided Learning (Face to Face) L: Lecture, T: Tutorial, P: Practical, O: Others	Guided Learning Non-Face to Face	Independent Learning Non-Face to face		
CLO	L	T	P	O	

CLO1	6h			2h	4h	16h	28h
CLO2	22h	10h		10h	10h	20h	62h
CLO3				2h	4h	16h	22h
	28h	10h	0h	14h	18h	52h	112h

No.	Continuous Assessment	PLO (Code)	Percentage	SLT
1	Quiz 1	PLO1 (KW)	2	30m
2	Quiz 2	PLO1 (KW)	2	30m
3	Quiz 3	PLO2 (CG)	2	30m
4	Quiz 4	PLO2 (CG)	2	30m
5	Quiz 5	PLO2 (CG)	2	30m
6	Test 1	PLO1 (KW) PLO2 (CG)	10	1h30m
7	Test 2	PLO1 (KW) PLO2 (CG)	10	1h30m
8	Group assignment	PLO2 (CG) PLO5 (CS)	10	As in CLO2, CLO3 (10h)
	Final Assessment			
1	Final Examination	PLO1 (KW) PLO2 (CG)	60	2h30m
Total SLT			100	120h

h: hours, m: minutes

Special requirement to deliver the course (e.g: software, nursery, computer lab, simulation room):

Lecture room with computer and LCD

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Learning resources:

Text book

1. Frank Wood and Alan Sangster (2018), *Business Accounting 1*, 14th Edition, Prentice Hall.
2. Andrew Thomas and Anne Marie Ward (2015), *Introduction to Financial Accounting*, 8th Edition, McGraw Hill.

Other reference

1. Josh Bauerle CPA (2018). *The Simplified Beginner's Guide to Financial & Managerial Accounting For Students, Business Owners and Finance Professionals*. 3rd Edition. ClydeBank Media LLC.
2. Tycho Press (2015). *Accounting for Small Business Owners*. Tycho Press; Gld edition.

Online

<http://elearning.utm.my>

<https://www.bursamalaysia.com>

Academic honesty and plagiarism:

Assignments are individual tasks and NOT group activities (UNLESS EXPLICITLY INDICATED AS GROUP ACTIVITIES)
Copying of work (texts, simulation results etc.) from other students/groups or from other sources is not allowed. Brief quotations are allowed and then only if indicated as such. Existing texts should be reformulated with your own words used to explain what you have read. It is not acceptable to retype existing texts and just acknowledge the source as a reference. Be warned: students who submit copied work will obtain a mark of **zero** for the assignment and disciplinary steps may be taken by the Faculty. It is also unacceptable to do somebody else's work, to lend your work to them or to make your work available to them to copy.

Other additional information (Course policy, any specific instruction etc.):

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Disclaimer:

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