

## COURSE INFORMATION

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<b>Program name:</b>	Diploma in Accounting		
<b>Course code:</b>	DDWW 1113	<b>Academic Session/Semester:</b>	2020/21/1
<b>Course name:</b>	Financial Accounting 1	<b>Pre/co requisite (course name and code, if applicable):</b>	NA
<b>Credit hours:</b>	3		

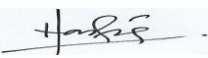
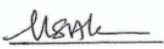
Course synopsis	This course is designed to introduce accounting concepts to students such as accounting equation, double entry system, ledger and journals, types of asset, liabilities and capital. At the end of the course, students should be able to demonstrate and apply knowledge by preparing all common accounts in business, trading and profit and loss report, income statement and statement of financial position with year-end adjustments for accruals and prepayments, bad debts and allowance for doubtful debts, and depreciation and accumulated depreciation of non-current assets.			
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	<b>Explain</b> basic concepts and procedures in business accounting field.	PLO1 (KW)	C2	Lecture, active learning	Q,T,F
CLO2	<b>Prepare</b> bookkeeping, pre-adjusted trial balance, statement of profit or loss and statement of financial position for sole proprietorship.	PLO2 (CG)	C3	Lecture, active learning	Q,T,F,Asg
CLO3	<b>Deliver</b> accounting solutions written in clear, effective and comprehensible manner.	PLO5 (CS)	A4 CS1	Activity-based learning	Asg
CLO4	<b>Act</b> effectively and imaginatively in completing accounting simulations that provides a better understanding of accounting and business real procedures.	PLO9 (PRS)	ES6	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 <sup>th</sup> June 2020	Certified by: Name: Mohamad Shafie Abdul Rashid Signature:  Date: 15 <sup>th</sup> 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	<b>Introduction to financial accounting</b> 1.1 The background and main features of financial accounting 1.2 Accounting concepts and assumptions
Week 2	<b>The accounting equation</b> 2.1 The accounting entity 2.2 SOFP and accounting equation 2.3 Profit reporting, revenue and capital expenditure
Week 3	<b>The double entry system and the general ledger</b> 3.1 Bookkeeping versus accounting 3.2 Principles of double entry system 3.3 Effects of business transaction 3.4 Accounts for double-entry
Week 4	<b>The double entry system and the general ledger</b> 3.1 Bookkeeping versus accounting 3.2 Principles of double entry system 3.3 Effects of business transaction 3.4 Accounts for double-entry
Week 5	<b>The cashbook</b> 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	<b>The Journals</b> 5.1 Sales journal 5.2 Purchases journal 5.3 Sales return and purchases returns 5.4 Cash and trade discounts 5.5 The general journals 5.6 The ledgers
Week 7	<b>Accounting Simulation</b>
Week 8	Mid-Semester Break
Week 9	<b>The trial balance (pre-adjusted)</b> 6.1 The balancing of accounts 6.2 Purposes and preparation of trial balance
Week 10	<b>The income statements (trading and P&amp;L account)</b> 7.1 The purpose of trading account

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	7.2 Gross profit 7.3 Net profit 7.4 Structure of income statements 7.5 The Statement of Financial Position
Week 11	<b>Adjustment: Depreciation of non-current assets</b> 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 12	<b>Adjustment: Bad debts and allowance for doubtful debts</b> 9.1 The nature of bad debts 9.2 Bad debts recovered 9.3 Allowance for doubtful debts 9.4 Ledger entries
Week 13	<b>Adjustment: Accruals and Prepayments</b> 10.1 The nature of accrued and prepaid expenses, revenues 10.2 Ledger entries 10.3 Preparation of final financial statements (extract)
Week 14	<b>The preparation of final financial statements</b> 11.1 Statements of Comprehensive Income 11.2 Statement of Financial Position
Week 15	<b>Individual / Group Assignment &amp; Presentation</b>
Week 16	<b>Revision Week</b>
Week 17-19	<b>Examination Week</b>

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

Written communication and personal 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	12h	<b>24h</b>
CLO2	22h	10h		8h	6h	20h	<b>56h</b>
CLO3				2h	4h	10h	<b>16h</b>
CLO4				2h	4h	10h	<b>16h</b>
	<b>28h</b>	<b>10h</b>	<b>0h</b>	<b>14h</b>	<b>18h</b>	<b>52h</b>	<b>112h</b>

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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) PLO9 (PRS)	10	As in CLO2, CLO3,CLO4 (10h)
<b>Final Assessment</b>				
1	Final Examination	PLO1 (KW) PLO2 (CG)	60	2h30m
<b>Total SLT</b>			<b>100</b>	<b>120h</b>

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:**

<p><b>Text book</b></p> <ol style="list-style-type: none"> <li>Frank Wood and Alan Sangster, <i>Business Accounting 1</i>, 14<sup>th</sup> Edition 2018, Prentice Hall.</li> </ol> <p><b>Other reference</b></p> <ol style="list-style-type: none"> <li>Mohd Nizal Haniff, Anuar Nawawi, Rodziah Abd Samad, Intan Salwani Mohamed, <i>Fundamentals of Financial Accounting</i>, Oxford University Press, 2015.</li> <li>Andrew Thomas and Anne Marie Ward, <i>Introduction to Financial Accounting</i>, 8th Edition, McGraw Hill, 2015.</li> </ol> <p><b>Online</b></p> <p><a href="http://elearning.utm.my">http://elearning.utm.my</a></p> <p><a href="https://www.bursamalaysia.com">https://www.bursamalaysia.com</a></p>
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### 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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