

COURSE OUTLINE

Department & Faculty: Department of Mechanical Engineering & Management Centre for Diploma Studies, SPACE, UTM	Page :
Course Code : Intermediate Accounting (DDWW 2143) Total Contact Hours : 4 hours x 14 weeks Lecture 3 hrs Tutorial 1 hour	Semester : Academic Session :

Lecturer : En. Mohd Salehudin Mohd Simpol Room No. : J202 Telephone No. : 017-2271214 E-Mail : salehudin.kl@utm.my	Synopsis : This course is designed to provide in-depth knowledge about the accounting and financial reports for companies especially on statement of comprehensive income and statement of financial position. It is also cover important items on assets liabilities and equities. This course also will discuss issues on recognition of revenue and preparation of cash flow.
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LEARNING OUTCOMES

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

No.	Course Learning Outcome	Programme Learning Outcome(s) Addressed	Taxanomy and Soft skills Levels	Assessment Methods
1.	Understand and identify major classifications of current assets, non current assets, current liabilities and long term liabilities, its valuation, changes and reporting.	PLO1	C2	Quiz, Test, Final Exam
2.	Understand and identify recognition of revenues for the purpose of reporting.	PLO1	C3	Final Exam
3.	Explain the purpose of the statement of cash flow and understand the method of preparing cash flow.	PLO3	P2, CTPS1-2	Final Exam Assignment
4.	Solve problems as well as propose alternative solutions. Relate relevant information from various sources as well as accept new ideas.	PLO3 PLO6	P3, CTPS1-3 A3, LL1	Assignment & Presentation

Prepared by (Head of Programme) Name : Hasliza Husin Signature : Date :	Certified by (Head of Department) Name : Mohamad Shafie Abdul Rashid Signature : Date :
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STUDENT LEARNING TIME

Teaching and Learning Activities	Student Learning Time (Hours)
1. Face to face Learning <ul style="list-style-type: none"> a. Lecture b. Tutorial c. SCL Activities 	35 14 7
2. Independent Study <ul style="list-style-type: none"> a. Non Face to face learning or SCL b. Revision c. Evaluation 	34 15 9
3. Formal evaluation <ul style="list-style-type: none"> a. Tests b. Quizzes c. Final examination 	2 1.5 2.5
Total	120

TEACHING METHODOLOGY

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

WEEKLY SCHEDULE

Week 1	: Current Assets <ul style="list-style-type: none"> • Cash • Cash management • Presentation • Receivables • Notes Receivables
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Week 2	: Current Assets (Continuation) <ul style="list-style-type: none"> • Receivables • Notes Receivables • Presentation
Weeks 3	: Non Current Assets – Tangible <ul style="list-style-type: none"> • Acquisition Concept • Valuation and Accounting Treatment • Costs Subsequent To Acquisition • Depletion – natural resources assets
Weeks 4	: Impairments of Assets <ul style="list-style-type: none"> • The rules of impairment • Impairments records.
Weeks 5	: Current Liabilities <ul style="list-style-type: none"> • Accounts payable • Notes payable • Current liabilities to payroll
Weeks 6	: Current Liabilities <ul style="list-style-type: none"> • Payroll related liabilities
Week 7	: Long Term Liabilities <ul style="list-style-type: none"> • Bond
Weeks 8	: Revenue Recognition <ul style="list-style-type: none"> • Guidelines and Principles • Valuation and Recording : At Point of Sale Criteria
Week 9	: Revenue Recognition <ul style="list-style-type: none"> • Valuation and Recording : Before Delivery
Week 10	: Revenue Recognition <ul style="list-style-type: none"> • Valuation and Recording : After Delivery
Week 11	: Revenue Recognition <ul style="list-style-type: none"> • Valuation and Recording : Consignment
Week 12	: Revenue Recognition

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<p style="text-align: center;">• Valuation and Recording : Franchise</p> <p>Week 13 : Cash flow</p> <ul style="list-style-type: none"> • Definition and importance of cash flow • Cash flow : Indirect method <p>Week 14 : Cash flow</p> <ul style="list-style-type: none"> • Cash flow : Direct method <p style="text-align: center;">** (TOTAL OF 15 LECTURE WEEKS INCLUDING 1 WEEK MID SEMESTER BREAK)</p>	
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REFERENCES	Main Text:
	Keiso, D. E., Weygandt, J. J., Warfield, T.D. (2011). <i>Intermediate Accounting</i> . (13 th ed. Updated). John Wiley & Sons Inc., NY.
	Other Reference:
	1. Weygandt, J.J., Keiso, D.E., Kimmel, P.D. (2008). <i>Accounting Principles</i> . (8 th ed.). John Wiley & Sons Inc., NY. 2. Hashanah, I. <i>et. al.</i> (2002). <i>Perakaunan Kewangan dan Pelaporan</i> . Kuala Lumpur: McGraw-Hill. 3. Lembaga Piawaian Perakaunan Malaysia : MFRS Standards.

GRADING

No	Assessment Method	PLO	Number	PPD & PSM Assessment (%)	PPK Assessment (%)	Implementation Dates
1	Quiz	PLO1	5	10	10	Week 1 - 14
2	Test	PLO1	2	30	20	Week 5, 11
3	Assignment	PLO3 PLO6	1	10	10	Week 9 - 13
4	Final exam	PLO1 PLO3	1	50	60	Week 17 - 19
	Overall Total			100	100	