

COURSE INFORMATION

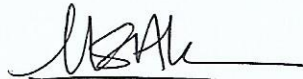
School/Faculty:	PPD / SPACE	Page:	1 of 5
Program name:	PENGUKUHAN		
Course code:	DDSA0053	Academic Session/Semester:	2019-2020/2
Course name:	Prinsip Perakaunan	Pre/co requisite (course name and code, if applicable):	NA
Credit hours:	3		

Course synopsis	This course introduces students to fundamental and basic concepts in accounting that include accounting equation, double entry system, preparing journals and ledgers. The course emphasizes the preparation of trading, profit or loss account, pre-adjusted income statement and statement of financial position. The course ends with the introduction and preparation the bank reconciliation and cash flow budgets.			
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	*Taxonomies **generic skills	T&L methods	***Assessment methods
CLO1	Describe the fundamental accounting concepts and knowledge.	PLO1	C2	Lecture, active learning	Q,T,F
CLO2	Prepare bookkeeping, pre-adjusted trial balance, statement of profit or loss and statement of financial position for sole proprietorship as well as bank reconciliation and cash budget.	PLO3	C3	Lecture, active learning	T,F,Asg
CLO3	Work collaboratively and communicate effectively in a team in preparing accounting simulation.	PLO5	A3, TS1	Active 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:	Certified by:
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Signature:	Signature: 
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COURSE INFORMATION

School/Faculty:	PPD / SPACE	Page:	2 of 5
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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	: 1.0	THE INTRODUCTION TO ACCOUNTING
	1.1	Accounting Language, Financial Statements, Types of Entity
	1.2	Accounting Standards and Financial Reporting Standards
	1.3	The Nature and Objectives of Financial Accounting
	1.4	Accounting Principles, Concepts and Policies
	1.5	The Conceptual Framework of Accounting
Week 2	: 2.0	THE ACCOUNTING EQUATION
	2.1	The Accounting Entity
	2.2	The Statement of Financial Position as an Accounting Equation
	2.3	The Accounting Equation and Profit Reporting
	2.4	Revenue Expenditure versus Capital Expenditure
Week 3	: 3.0	THE DOUBLE ENTRY SYSTEM AND THE GENERAL LEDGER
	3.1	Bookkeeping versus Accounting
	3.2	The Principles of Double Entry System
	3.3	The Effects of Business Transactions
	3.4	The Accounts for Double Entry
Week 4	: 4.0	THE BOOKS OF PRIME ENTRY
	4.1	Functions of basic documents
	4.2	Cash and Credit Transactions
	4.3	Trade Discounts, Credit Terms and Cash Discounts
	4.4	Purposes and Functions of Book of Prime Entry
Week 5	: 5.0	THE SALES DAY BOOK AND THE SALES RETURNS DAY BOOK
	5.1	Cash Sales and Credit Sales
	5.2	Trade Discounts
	5.3	Sales Day Book Entries
	5.4	Sales Returns / Return Inwards and Credit Note
	5.5	Posting to Ledgers

COURSE INFORMATION

School/Faculty:	PPD / SPACE	Page:	3 of 5
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Week 6	: 6.0	THE PURCHASES DAY BOOK AND THE PURCHASES RETURNS DAY BOOK	
	6.1	Cash Purchase and Credit Purchases	
	6.2	Purchases Day Book Entries	
	6.3	Purchases Returns / Return Outwards and Debit Note	
	6.4	Posting to Ledgers	
Week 7	: 7.0	THE CASH BOOK	
	7.1	The Two-Column Cash Book	
	7.2	The Three-Column Cash Book	
	7.3	Bank Overdrafts	
	7.4	Posting to Ledgers	
	: 8.0	THE ANALYTICAL PETTY CASH BOOK AND THE IMPREST SYSTEM	
	8.1	The Columnar Petty Cash Book	
	8.2	The Imprest System	
	8.3	Posting to Ledgers	
Week 8		MID SEMESTER BREAK	
Week 9	: 9.0	THE GENERAL JOURNAL	
	9.1	The Journal: The Other Prime Book of Entry	
	9.2	Typical Uses of the Journal	
	9.3	Posting to Ledgers	
	: 10.0	THE LEDGERS	
	10.1	The General / Nominal Ledgers, Sales Ledgers and Purchases Ledgers	
	10.2	Comprehensive Set of Journal Entries	
Week 10	: 11.0	THE TRIAL BALANCE (PRE-ADJUSTED)	
	11.1	The Balancing of Accounts	
	11.2	The Purposes and Preparation of a Trial Balance	
	11.3	The Trial Balance and Error	
Week 11	: 12.0	THE PROFIT OR LOSS ACCOUNT (TRADING AND PROFIT & LOSS ACCOUNTS)	
	12.1	The Purpose of the Trading and Profit or Loss Accounts	
	12.2	Gross Profit and Net Profit	
	12.3	Sales Returns and Purchases Returns	
	12.4	Carriage Inwards and Carriage Outwards	
	12.5	The Purpose and Structure of Income Statements	
Week 12	: 13.0	THE STATEMENT OF FINANCIAL POSITION	
	13.1	Items of Statement of Financial Position	
	13.2	The Purpose and Structure of Statement of Financial Position	

COURSE INFORMATION

School/Faculty:	PPD / SPACE	Page:	4 of 5
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Week 13	ACCOUNTING SIMULATION		
Week 14	14.0	THE BANK RECONCILIATION STATEMENT	
	14.1	The Purpose of Bank Reconciliation	
	14.2	Completing Entries in the Cash Book	
	14.3	Terms Used in Banking	
	14.4	The Preparation of Bank reconciliation	
Week 15	15.0	CASH BUDGETING	
	15.1	The Purpose of Cash Flow Budgets	
	15.2	Cash Inflows and Cash Outflows	
	15.3	Cash and Credit Transaction	
	15.4	The Preparation of Cash Flow Budget	

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

Teamworking skills

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	7h	4h		4h	4h	16h	31h
CLO2	21h	10h		8h	7h	20h	56h
CLO3	0h	0h		2h	7h	16h	25h
	28h	14h		14h	18h	52h	112h

No.	Continuous Assessment	PLO (Code)	Percentage	SLT
1	Quizzes (5x)	PLO1	10	2h30m
2	Test 1	PLO1, PLO3	10	1h30m
3	Test 2	PLO1, PLO3	10	1h30m
4	Group assignment	PLO3, PLO5	10	As in CLO2, CLO3
	Final Assessment			
1	Final Examination	PLO1, PLO3	60	2h30m
	Total SLT		100	120h

h: hours, m: minutes

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

Lecture room with computer and LCD

Learning resources:

Text book

1. Zan 'Asri, Sharini dan Salina, "Prinsip Perakaunan", Tingkatan 4 dan 5, SASBADI

Other reference

1. Mohd Nizal Haniff, Anuar Nawawi, Rodziah Abd Samad, Intan Salwani Mohamed, *Fundamentals of Financial Accounting*, Oxford University Press, 2014.
2. Koleksi kertas peperiksaan sebenar SPM – Prinsip Perakaunan (2014)

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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