

2.3.2 Basic information of each course/module (Provide information where applicable in Table 3.)

Table 3: Summary of information on each course/module

1.	Name of Course/Module: Principles of Accounting					
2.	Course Code: BBA 1114					
3.	Name(s) of academic staff: Mr. Thangathurai					
4.	<p>Rationale:</p> <p>This course is an introduction to the basic concepts and standards underlying financial accounting systems. Several important concepts will be studied in detail, including: revenue recognition, inventory, long-lived assets, present value, and long term liabilities. The course emphasizes the construction of the basic financial accounting statements - the income statement, balance sheet, and cash flow statement - as well as their interpretation.</p>					
5.	Semester and Year offered: Semester 1 Year 1					
6.	Total Student Learning Time (SLT)	Face to Face				Total Guided and Independent Learning
	L = Lecture T = Tutorial P = Practical O = Others	L	T	P	O	55 + 105 = 160
		31	19	5	-	
7.	Credit Value: 4 credit hours					
8.	Prerequisite (if any): None					
9.	<p>Objectives:</p> <p>The objectives of this course are :</p> <ul style="list-style-type: none"> <li>To expose the students to the basic concept of accounting.</li> <li>To introduce the basic understanding of financial and management accounting.</li> <li>To develop basic skills in accounting applications.</li> </ul>					
10.	<p>Learning outcomes:</p> <p>At the end of the semester the students will be able to:</p> <ul style="list-style-type: none"> <li>Learn and understand the role of accounting in business.</li> <li>Acquire basics understanding and skills in accounting.</li> <li>Acquire basic knowledge in various field of accounting.</li> <li>Apply basic analytical approach in reading financial statements</li> </ul>					
11.	<p>Transferable Skills:</p> <p>The transferable skills are idea generation skills, business creativity and innovation skills, effective group work, leadership skills, and creative problem-solving skills.</p>					
12.	<p>Teaching-learning and assessment strategy</p> <p>Class Participation, Assignments, Team Work and Presentation.</p>					
13.	<p>Synopsis:</p> <p>The course begins with the definition of accounting, types of accounting, and the basic concepts of accounting and covers basic financial accounting topics such as accounting cycle, journal entries, posting, adjusting entries, trial balance, preparation of financial statements, closing and opening entries, accounting of value added tax, payroll accounting, and accounting of current assets.</p>					

14.	Mode of Delivery: Lectures/Tutorial/Practical /Class Activities								
15.	Assessment Methods and Types:								
	Class Participation					10%			
	Continuous Assessment, Assignments and Tests					20%			
	Workshops, Project Paper and Presentation					30%			
	Final examination					40%			
	<b>Total</b>					----- <b>100%</b>			
16.	Mapping of the course/module to the Programme Aims See attached CO-POs matrix.								
17.	Mapping of the course/module to the Programme Learning Outcomes: See attached CO-POs matrix.								
18.	Content outline of the course/module and the SLT per topic:								
		Delivery				GL	NGL	SLT	
	Topics	L	T	P	O	Hou r	Hour		
	<b>1. Introduction.</b> • accounting. &various branches of accounting.	3	1	-	-	4	8	12	
	<b>2. Accounting concepts.</b> • basic accounting rules. • Relate accounting to the historical development and conceptual works. • what is GAAP.	3	2	1	-	6	11	17	
	<b>3. Accounting and Business.</b> • different types of business entities. • various characteristics of the business entities. • strength and weaknesses of each business entity. • importance of accounting to business.	3	2	1	-	6	11	17	

<p><b>4. Classifying Accounting Transactions.</b></p> <ul style="list-style-type: none"> <li>• Introduction.</li> <li>• what is account.</li> <li>• debits and credits.</li> <li>• Work on the ledger.</li> <li>• Work on chart of account.</li> <li>• Work on trial balance.</li> </ul>	3	2	1	-	6	11	17
<p><b>5. Recording Transactions.</b></p> <ul style="list-style-type: none"> <li>• Introduction.</li> <li>• journal.&amp; journalizing.</li> <li>• work on posting.</li> </ul>	3	2	-	-	5	10	15
<p><b>6. Introduction to financial accounting.</b></p> <ul style="list-style-type: none"> <li>• concept of financial accounting.</li> <li>• the role of financial accounting.</li> </ul>	3	2	1	-	6	11	17
<p><b>7. Basic Financial Statements.</b></p> <ul style="list-style-type: none"> <li>• Introduction.</li> </ul> <p>Outline components of financial statements:Income statementBalance sheet Statement of owner's equity.</p> <ul style="list-style-type: none"> <li>• financial statements.</li> </ul>	3	2	-	-	5	10	15
<p><b>8. Financial statement analysis.</b></p> <ul style="list-style-type: none"> <li>• comparative analysis.</li> <li>• Identify various analysis methods.</li> <li>• classifications of financial ratios.</li> </ul>	3	2	1	-	6	11	17
<p><b>9. Introduction to Management and cost accounting.</b></p> <ul style="list-style-type: none"> <li>• management accounting. <ul style="list-style-type: none"> <li>- role of management accounting in :Planning</li> <li>- Decision making</li> <li>- Controlling</li> </ul> </li> <li>• the concept of cost accounting system.</li> </ul>	3	2	-	-	5	10	15

	<b>10. Revision</b>	4	2	-	-	6	12	18
	<b>TOTAL STUDENT LEARNING TIME (SLT)</b>	31	19	5	-	55	105	160
18.	<p>Main references supporting the course:</p> <ul style="list-style-type: none"> <li>• Fundamentals of Business Accounting, Wan Mazdah, Kumar Bijoy, Khairul Naziya Kasim, Oxford 2008.</li> <li>• Basic Economics, management and Accounting by M.Y Cheng, Sayed Hossain, P. F Yeap, Venu Thyagarajan, Prentice Hall, (2001).</li> <li>•</li> </ul> <p>Other References:</p> <ul style="list-style-type: none"> <li>• Introduction to Managerial Accounting by Brewer, Garrison, Noreen.</li> <li>• Management Accounting and Finance by Prabir Das.</li> </ul>							
19.	<p>Other additional information: Nil</p>							