



FAKULTI PENGURUSAN & INDUSTRI HALAL

PROGRAM	Diploma in Accountancy
COURSE NAME	COMPUTERISED ACCOUNTING
COURSE CODE	AIS205
CREDIT HOUR	3
SYNOPSIS	<p>This course deals with the advanced features of spreadsheet software and computerised accounting software package (UBS). The course provides knowledge on applications of spreadsheet software in the area of Financial Accounting and Management Accounting. This course also demonstrates how to use computerised accounting information system to record transactions and generate automated financial reports for businesses. The syllabus also covers the overview of Accounting Information System and the comparison between manual and computer-based transaction processing and accounting records.</p>
COURSE STRUCTURE	
CHAPTER	TOPICS
1	<p>Introduction to Accounting Information System</p> <p>1.1 Define accounting information system. 1.2 Describe the fundamental objectives of an accounting information system. 1.3 The roles of accountants in accounting information system. 1.4 Manual and computer-based transaction processing</p>
2	<p>Computerised Accounting Software</p> <p>2.1 Introduction to UBS 2.1.1 Creating a New Company Data File 2.1.2 Understanding account type and code. 2.1.3 Create, modify, and delete account code. 2.1.4 Create suppliers, customers and inventories.</p> <p>2.2 Managing receipts, payment and recording journal entries. 2.2.1 Recording receipts and payments. 2.2.2 Performing bank reconciliations. 2.2.3 Recording journal entries. 2.2.4 Generating reports.</p> <p>2.3 Managing purchases and sales 2.3.1 Recording purchases transactions. 2.3.2 Recording sales transactions. 2.3.3 Generating reports.</p>



	<p>2.4 Managing inventory and reports.</p> <p>2.4.1 Inventory management and adjustment.</p> <p>2.4.2 Generating inventory reports.</p> <p>2.4.3 Generating financial statements.</p>
3	<p>Spreadsheet Software</p> <p>3.1 Introduction to Microsoft Excel</p> <p>3.1.1 Spreadsheet interface, Cell Address, Workbook, Worksheet</p> <p>3.1.2 Types of Data: Text, Numbers, Formula and Functions.</p> <p>3.1.3 Editing and Formatting Worksheet.</p> <p>3.1.4 Creating Charts.</p> <p>3.2 Special features of Microsoft Excel</p> <p>3.2.1 Macro and Logical Functions.</p> <p>3.2.2 Database Management using Spreadsheet</p> <p>3.3 Excel Application in Financial Accounting</p> <p>3.3.1 Trial Balance</p> <p>3.3.2 Automated Financial Statement.</p> <p>3.3.3 Financial Statement Analysis</p> <p>3.4 Excel Application in Management Accounting</p> <p>3.4.1 Cost-Volume-Profit (CVP) Worksheet</p> <p>3.4.2 Inventory Valuation</p> <p>3.5 Depreciation and Accounts Receivables Aging Reports</p> <p>3.5.1 Depreciation of Non-Current Assets.</p> <p>3.5.2 Accounts Receivables Aging Report.</p>
6	<p>Emerging trends in it</p> <p>6.1 Cloud computing</p> <p>6.1.1 Introduction to cloud computing</p> <p>6.1.2 Cloud computing models</p> <p>6.1.3 Public and private clouds</p> <p>6.1.4 Cloud computing benefits</p> <p>6.1.5 Cloud computing challenges</p> <p>6.2 Financial technology (fintech)</p> <p>6.2.1 What is fintech?</p> <p>6.2.2 Major areas in fintech</p> <p>6.2.3 Prospects and potential issues with fintech</p>
References:	Sage, Sage UBS Accountitng Self Study Guide 2011 Edition, n/a, 2011, ISBN: n/a

