



**FAKULTI PENGURUSAN DAN INDUSTRI HALAL**

<b>PROGRAM</b>	<b>Diploma in Tourism Management</b>
<b>COURSE NAME</b>	<b>ACCOUNTING</b>
<b>COURSE CODE</b>	<b>DTA 5013</b>
<b>CREDIT HOUR</b>	<b>3</b>
<b>SYNOPSIS</b>	This course is aim students to introduce students to the concepts, theories and techniques of modern management, which are important in management discipline. Students are taught with analytical skills in managing problems within organization.
<b>COURSE STRUCTURE</b>	
<b>CHAPTER</b>	<b>TOPICS</b>
<b>1</b>	<b>Characteristics and Basic Concepts of Accounting</b>  1.1 History and development of accounting 1.2 Functions, objectives and uses of financial statement 1.3 Main user groups of financial statements 1.4 Types and various form of business 1.5 Differences between book keeping and accounting 1.6 The role of accounting principles, assumptions, conventions and standards 1.7 Need and purpose of International Accounting Standard (IAS); IAS: Disclosure of Accounting Policies
<b>2</b>	<b>What is Accounting?</b>  2.1 The basic accounting equation and how it affects accounting transaction 2.2 The standard forms of accounts 2.3 Classification of accounts 2.4 The double entry system 2.5 Steps in the accounting process 2.6 Books of accounts 2.7 Journals and ledgers 2.8 Cash Receipt and Payment 2.9 Journal/Cash Book/Petty Cash Book 2.10 Purchase and Return Outwards Journals 2.11 Sales and Return Inwards Journal 2.12 General Ledger 2.13 Trial Balance: Its purpose and limitation 2.14 Coding system: Chart of Accounts 2.15 Types of accounts 2.16 Flow of accounting data



<b>3</b>	<b>Adjusting the Accounting</b>  3.1 Revenue and expense recognition 3.2 Need and types of adjusting entries 3.3 Prepayments and accruals 3.4 Provisions for doubtful debts and discounts 3.5 Depreciation (Straight Line, Reducing Balance and Production Unit Methods) 3.6 Other adjustment e.g. drawings not recorded 3.7 Trial balance after adjustment 3.8 Use of worksheet as a tool in the adjustment process
<b>4</b>	<b>Completion of the Accounting Cycle</b>  4.1 Closing the books of a sole trader 4.2 Post closing trial balance 4.3 Reversing entries 4.4 Preparation of final accounts of a sole trader 4.5 Simple Statement of Profit or Loss and Statement of Financial Position 4.6 Simple ratios, their significance and necessity: (Gross Profit, Net Profit, Working Capital, Liquidity and Stock Turnover ratios)
<b>5</b>	<b>Bank Reconciliation</b>  5.1 Reconciliation of bank statement to cashbook
<b>6</b>	<b>Islamic Accounting</b>  6.1 Concept and characteristics Islamic Accounting in MASB & AAOIFI Financial statement of an Islamic Bank 6.2 Key differences in the presentation of financial statements of an Islamic Financial institution
<b>7</b>	<b>Accounting Simulation Projects</b>  7.1 Types of source documents 7.2 Maintaining full set of accounts 7.3 Preparation of financial statements (Note: Only the theoretical appreciation of the mentioned MASB is expected from students)
<b>References:</b>	1. Financial Accounting for Non-Accounting Student, Edition 6, Years 2020.