# DIPLOMA IN ACCOUNTING SYALLBUS

**FB-100-3:2012** (ACCOUNTING)

**FB-100-4:2012** (ACCOUNTING)



# KOLEJ SYNERGY NO. 32/34 JALAN PRAI JAYA 4, BANDAR PRAI JAYA, 13600 PRAI, PULAU PINANG

# DIPLOMA IN ACCOUNTING Subject List

SEMESTER 1	SEMESTER 2
DEINIED I EV T	SEIVIES I EK Z

AKS101	Accounts Payable	AKS201	Cash and Bank Transactions
AKS102	Accounts Receivable	AKS202	Property, Plant and Equipment
AKS103	Payroll		(PPE) Register
CAZ0091	Communication Skills	AKS203	Month End Financial Statement
CAZ0092	Interpersonal Relationship	CAZ0093	Workplace Etiquette
AST101	Dynamic Business Environtments	AST102	Enterprising Organisations

# SEMESTER 3 SEMESTER 4

AKS301	Property ,Plant and Equipment	AKS401	Business Entities Reporting
AKS302	Financial Report	AKS402	Costing
AKS303	Hire Purchase (HP)	AST103	Employability and
CAZ0094	Health, Safety & Environment		Self-Development
	Monitoring	AST104	Finance for Managers
		AKS406	On Job Training

# **SEMESTER 5**

AKS501 Final Project



Code	Code Name	Credit Hour
AKS101	Accounts Payable	7

# **OBJECTIVE**

The person who is competent in this CU shall be able to ensure all purchase invoices are recorded and payments to creditors are made in accordance with the terms of payment.

#### **LEARNING OUTCOME**

- > Gather Accounts Payable (AP) information and documents
- Record purchase documents into AP ledger
- Process credit or payment
- Prepare AP report



Code	Code Name	Credit Hour
AKS102	Accounts Receivable	7

#### **OBJECTIVE**

The overall aims of this course are to ensure all sales made are recorded and collections from debtors are received in accordance with the terms of sales

# **LEARNING OUTCOME**

- > Gather Accounts Receivable (AR) information and documents
- > Record sales documents into AR ledger
- > Process sales collection
- ➤ Prepare AR report



Code	Code Name	Credit Hour
AKS103	Payroll	2

# **OBJECTIVE**

The overall aims of this course are to ensure all payroll payments received by employees and statutory bodies within a specific range of dates and in the correct amount.

#### **LEARNING OUTCOME**

- > Gather payroll information and documents
- > Prepare payroll schedule
- ➤ Arrange payroll payment
- > Arrange Human Resources Development Fund (HRDF)payments



Code	Code Name	Credit Hour
CAZ0091	Communication Skills	1

#### **OBJECTIVE**

This course is to enable students to describe the requirement to communicate ideas and information clearly, organizational practices and the importance of culture in communication. In this Core Abilities (CA) shall be able to apply working language appropriately, apply oral communication and speak reasonably and understand reading materials.

# **LEARNING OUTCOME**

After completing the course, students should be able to:

Communicate effectively using appropriate language and formats as well as understandorganizational practices and intercultural communication.



CODE	CODE NAME	CREDIT HOUR
CAZ0092	Interpersonal Relationships	1

# **OBJECTIVE**

This course is to enable students to describe the requirement to understand the concept of honesty and integrity, punctuality of job delivery and work in a team to complete a basic task. In this Core Abilities (CA) shall be able to demonstrate honesty and integrity, adopt work punctuality and demonstrate team cooperation.

### **LEARNING OUTCOME**

After completing the course, students should be able to:

> Demonstrate good attitudes, values and behavior in the working environment.



Code	Code Name	Credit Hour
AST101	Dynamic Business Environments	3

#### **OBJECTIVE**

To analyse the impact of increasingly dynamic business environments and increasingly volatile markets on an organisation's ability to compete successfully using a range of relevant tools and frameworks. This is often known as business strategy.

#### **LEARNING OUTCOME**

- > Explain the role of business economics in understanding markets and the potential impact of current economic issues
- Discuss how analysing external environments enables the development of successful business strategies
- Discuss how analysing internal environments enables the development of successful business strategies
- Discuss how analysing competitive environments enables the development of successful business strategies



Code	Code Name	Credit Hour
AKS201	Cash and Bank Transactions	11

#### **OBJECTIVE**

The overall aims of this course are to ensure that cash and bank transactions are recorded accurately.

# **LEARNING OUTCOME**

- > Gather cash and bank information and documents
- > Process other payments
- > Process other cash received
- Update bankbook
- ➤ Carry out monthly bank/cash reconciliation
- ➤ Close bank/cash book transactions
- > Carry out petty cash handling



Code	Code Name	Credit Hour
AKS202	Property, Plant and Equipment (PPE) Register	5

#### **OBJECTIVE**

Students would be made to understand a very good ability in ensure all details of each PPE are recorded

#### **LEARNING OUTCOME**

- > Gather PPE register information and documents
- ➤ Update PPE register
- > Calculate PPE depreciation
- > Prepare draft PPE listing



Code	Code Name	Credit Hour
AKS203	Month End Financial Statement	14

#### **OBJECTIVE**

The study analysis the understand of the principles and methods of ensure the accuracy of the Draft Profit & Loss and Balance Sheet.

#### **LEARNING OUTCOME**

- ➤ Update general ledger
- > Prepare Trial Balance
- > Prepare Draft Trading Profit & Loss Account
- > Prepare Draft Balance Sheet



Code	Code Name	Credit Hour
AST102	Enterprising Organisations	3

#### **OBJECTIVE**

To introduce the common organisation structures, whilst developing an appreciation for contemporary structures, as both external influences impact upon an organisation requiring a more efficient and effective approach to delivering products or services. You will be developing skills in evaluation of both quantitative and qualitative data to make judgements about the types of structures suitable for different organisations and the sectors in which they operate.

#### **LEARNING OUTCOME**

- Explain the various legal formations and status of private, public, and not-for-profit organisations
- Identify traditional and contemporary organisational structures
- > Explain methods by which organisations are managed strategically and operationally
- Assess the role of organisational infrastructure, and its impact upon organisational performance



CODE	CODE NAME	CREDIT HOUR
CAZ0093	Workplace Etiquette	2

# **OBJECTIVE**

This course provides students the knowledge on workplace to follow the chain of command, adhere to working guidelines, demonstrate concept of discipline and maintain good social interactions. In this Core Abilities (CA) shall be able to respond to instructions and demonstrate discipline.

#### **LEARNING OUTCOME**

After completing the course, students should be able to:

➤ Understand the chain of command and portray good workplace ethics behavior in the working environment.



Code	Code Name	Credit Hour
AKS301	Property, Plant and Equipment	3

# **OBJECTIVE**

The student shall be able to ensure all PPE of the company is properly recorded

# **LEARNING OUTCOME**

- > Gather PPE information and documents
- ➤ Calculate PPE Net Book Value(NBV)
- > Prepare PPE schedule



Code	Code Name	Credit Hour
AKS302	Financial Report	5

#### **OBJECTIVE**

To provide student be able to ensure the accuracy of the Monthly Management Report

#### **LEARNING OUTCOME**

- ➤ Manage Accounts Payable(AP)
- ➤ Manage Accounts Receivable(AR)
- ➤ Manage Unclaimed Money
- > Review bank reconciliation
- > Review month end financial statement
- ➤ Incorporate branch financial statement
- Prepare Monthly Management Report(MMR)



Code	Code Name	Credit Hour
AKS303	Hire Purchase (HP)	1

# **OBJECTIVE**

The student shall be able to ensure the HP status monitored and monthly HP repayment is paid within the timeline

# **LEARNING OUTCOME**

- > Secure HP financing
- > Prepare HP schedule
- ➤ Monitor HP status



CODE	CODE NAME	CREDIT HOUR
CAZ0094	Health, Safety & Environment Monitoring	2

#### **OBJECTIVE**

This course provides students the knowledge and describes the requirements to identify health awareness program objectives and monitor the HSE program accomplishment.

# **LEARNING OUTCOME**

- > To ensure health awareness program, safety awareness program and environmentalawareness program.
- > To monitor all health, safety and environmental awareness programs.



CODE	CODE NAME	CREDIT HOUR
AKS401	Business Entities Reporting	2

#### **LEARNING OBJECTIVE**

The student who is competent in this CU shall be able to ensure the financial report is prepared according to the appropriate business entities

# **LEARNING OUTCOME**

- > Identify types of business entities
- ➤ Differentiate financial reporting elements in each business entities



CODE	CODE NAME	CREDIT HOUR
AKS402	Costing	4

#### **LEARNING OBJECTIVE**

The person who is competent in this CU shall be able to provide information regarding total cost incurred in producing each product.

# **LEARNING OUTCOME**

- ➤ Gather costing information and documents
- Prepare standard costing
- Prepare actual costing
- > Prepare costing variances
- > Calculate Break Even Point
- Prepare inventory valuation



Code	Code Name	Credit Hour
AST103	Employability And Self- Development	3

#### **OBJECTIVE**

To introduces you to the key skills, behaviours, and attitudes you need to demonstrate in order to be 'employable', and how to develop them if they are missing, through self-development and/or other learning, development and improvement opportunities. It provides guidance on how to integrate this information to the documents required for job applications, and how to present these skills at interview. It goes on to show how demonstrating employability skills can help enable a smooth transition into work by establishing you in your new job role and as part of a team.

#### **LEARNING OUTCOME**

- Explain the concept of employability, its relevance and value to both employing organisations and individuals
- Assess your own skill set in terms of employability and use it to write a unique curriculum vitae (CV) and complete relevant job applications, maximising your potential value to an employer
- Outline how your skillset can be used to demonstrate your employability during the recruitment and selection process
- Appraise how employability skills can help establish you in a new job role and become part of the team
- ➤ Using a process of self-awareness and self-reflection, summarise opportunities for personal development planning in order to ensure you maintain your value as an employee and advance your career potential.



Code	Code Name	Credit Hour
AST104	Finance For Managers	2

#### **OBJECTIVE**

To equip you with the knowledge and practical skills required to complete and review financial accounting tasks in business. These tasks are required by managers to prepare, review and interpret internal and external financial information and report findings to a range of business stakeholders. Managers are frequently required to make strategic and investment decisions. This unit will allow you to consider the practical use of costing, pricing and capital investment techniques in order to make informed business decisions.

#### **LEARNING OUTCOME**

- Explain the purpose of financial and management accounting
- Interpret financial statements to review the performance of business organisations and report to stakeholders
- Prepare cash flow forecasts and financial budgets to aid management decision making
- Demonstrate the use of costing and pricing methods to contribute to business decision making



Code	Code Name	Credit Hour
AKS403	On Job Training	8

#### **OBJECTIVE**

This module covers knowledge and skill Practice / On job training in industry where student need to undergo in plant training for 3 month, to be evaluate by their supervise and write the executive report.

#### **LEARNING OUTCOME**

- Apply knowledge in a professional setting
- Develop professionally relevant competencies and relationships in a professional setting
- Observe and begin to understand a professional organizational culture
- > Evaluate one's own performance in light of one's expressed goals and learning outcomes
- > Clarify one's calling through reflection on the internship experience



Code	Code Name	Credit Hour
AKS501	Final Project	4

#### **OBJECTIVE**

This module covers knowledge and skill to determine the project name, research, modification, planning analysis and proposal preparation. Process: construct the project, mechanical assembly, write and edit software and troubleshoot. Completion: documentation and presentation.

#### **LEARNING OUTCOME**

- > Design and plan a project and manage the time involved to complete the project, and related report, within given time constraints.
- > Source, read and critically evaluate the primary literature on the chosen topic.
- > Demonstrate the ability to work independently and also to recognize the need for, and seek, appropriate academic supervision.
- Formulate and communicate a research problem or aim.
- ➤ Identify, justify and use an appropriate methodology in addressing the identified research problem.
- ➤ Identify, justify and use an appropriate methodology in addressing the identified research problem.
- Accurately record, interpret and report relevant data in a manner that addresses the research question