

NO.	TITLE		
1.	Subject	<b>Introduction to Accounting</b>	
2.	Subject Code	DHRM 205	
3.	Status	Major	
4.	Credit Hours	3	
5.	Semester	Semester 2, Year 1	
6.	Objectives	To examine the candidate's knowledge and understanding of the theory of accounting and its application to the practical situations indicated in the syllabus.	
7.	Learning Outcome	<p>Upon successfully completing this course, candidates should be able to:</p> <ul style="list-style-type: none"> <li>- Understand the theoretical and practical principles of basic accounting system.</li> <li>- Understand the accounting cycle, double entry bookkeeping concept.</li> <li>- Analyse, interpret and evaluate financial information for decision-making purposes.</li> </ul>	
8.	Synopsis	<ul style="list-style-type: none"> <li>▪ To ensure the student has the ability to maintain basic financial accounting system.</li> <li>▪ To provide all necessary adjustments to final accounts.</li> </ul>	
9.	Syllabus and Contact Hours	Syllabus	Contact Hours
		<b>1. Accounting Theory</b> <ul style="list-style-type: none"> <li>- The nature, evolution and purposes of accounting; conceptual background; the accounting equation.</li> </ul>	2
		<b>2. Accounting Records and Procedures</b> <ul style="list-style-type: none"> <li>- Double entry book-keeping; the accounting cycle; the trial balance; control accounts; source documents; design of systems for specific purposes; incomplete records.</li> </ul>	12
		<b>3. Practical Application of Accounting Theory</b> <ul style="list-style-type: none"> <li>- Concepts and conventions: valuation of assets; depreciation; income measurement.</li> </ul>	12
		<b>4. Financial Reporting, Analysis and Interpretation</b> <ul style="list-style-type: none"> <li>- Manufacturing, trading and profit and loss accounts; income and expenditure accounts; balance sheets; sources and application of funds statements; accounting ratios.</li> </ul>	16
		<b>TOTAL</b>	<b>42</b>

10.	Main Reference	Atrill, P., Harvey, D., & McLaney, E. (1988). <i>Accounting</i> . Harlow, Essex: Longman.  Millichamp, A. H. (1995). <i>Foundation Accounting</i> (4 <sup>th</sup> ed.). London: DP Publications.
11.	Additional Reference	Cox, D. (1999). <i>Business Accounts</i> (2 <sup>nd</sup> ed.). London: Osborne Books.