

## ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

### COURSE OUTLINE



**PROGRAMME:** FIA  
**DURATION:** September to November 2022  
**DAY(S):** Mondays  
**MODE:** Full Time  
**COMPONENT:** FA 1 - Recording Financial Transaction  
**LECTURER:** Nanda Maharaj  
**CAMPUS:** Champs Fleurs

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Mon	12th September 2022	12:30pm - 4:30pm	4.0	4.0	Types of Business Transaction and Documentation. Assets, Liabilities and the Accounting Equation	1/LT	Range of Business Transactions, Source Document, Assets, Liabilities and Capital	Chapter 1 & 2	Home Assignment	MQ Questions	Chapter 3
2	Mon	19th September 2022	12:30pm - 4:30pm	4.0	8.0	Recording, Summarizing and Posting Transactions	2/LT	Books of prime entry a) Outline the purpose and content of the books of prime entry including their format.[K] b) Explain how transactions are entered in the books of prime entry.[K]	Chapter 3	Home Assignment	MQ Questions	Chapter 4
3	Mon	26th September 2022	12:30pm - 4:30pm	4.0	12.0	Double entry system, The journal, Financial Statements	3/LT	Recording transactions from the day books to the general ledger	Chapter 3 & 4	Home Assignment	MQ Questions	Chapter 5
4	Mon	3rd October 2022	12:30pm - 4:30pm	4.0	16.0	Receiving and Checking Money/Banking Monies Received	4/LT	Controlling Receipts/Recording Receipts/Banking system	Chapter 5	Home Assignment	MQ Questions	Chapter 6
5	Mon	10th October 2022	12:30pm - 4:30pm	4.0	20.0	Recording Payments/Petty Cash Records	5/LT	Control over recording payments/Petty Cash Book/Imprest System	Chapter 6 and 7	Home Assignment	MQ Questions	Chapter 8
6	Mon	17th October 2022	12:30pm - 4:30pm	4.0	24.0	Recording Monies Received/ Authorizing and making payments	6/LT	Cash receipts Day Book/Posting Cash Receipts/Control over payments/Payment methods	Chapter 8 and 9	Home Assignment	MQ Questions	Chapter 10
7	Mon	24th October 2022	12:30pm - 4:30pm	4.0	28.0	Bank Reconciliations	7/LT	Bank Reconciliations/Updating cash book and performing bank reconciliation statement	Chapter 10 & 11	Home Assignment	MQ Questions	Chapter 12
8	Mon	31st October 2022	12:30pm - 4:30pm	4.0	32.0	Sales Day Book and Receivables Ledger/Credit Control	8/LT	Recording transactions from the day books to the general ledger	Chapter 12 and 13	Home Assignment	MQ Questions	Chapter 14 and 15

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9	Mon	7th November 2022	12:30pm - 4:30pm	4.0	36.0	Purchase Day Book and the Payables Ledger	9LT	Sales and Purchases ledger control accounts	Chapter 14 & 15	Home Assignment	MQ Questions	Chapter 16
10	Mon	14th November 2022	12:30pm - 4:30pm	4.0	40.0	Control Accounts	10LT	Sales and Purchases ledger control accounts	Chapter 16	Home Assignment	MQ Questions	Chapter 17
11	Mon	21st November 2022	12:30pm - 5:30pm	5.0	45.0	Recording Payroll Transactions	11/LT	The nature of payroll/ payroll documents and deductions and payroll payment	Chapter 17	Home Assignment	MQ Questions	Revision of all Learning Outcomes

**Key / Legend**

Lt = Lecture    T=Tutorial    Lb = Lab    EP = Exam Prep

**Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via email. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to review the recordings for updates where class sessions have been missed.**  
**Date syllabus last modified: June 2022.**