ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME:ACCADURATION:July - December 2023DAY(S):MondaysMODE:Full Time (Face to Face)COMPONENT:FA1 - Recording Financial TransactionLECTURER:Nanda MaharajCAMPUS:Champ Fleurs

Lecture Number	Lec	ture Day & Date	Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/Learning Outcome	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Mon	July 24, 2023	8:00am - 12:00pm	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	July 31, 2023	8:00am - 12:00pm	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	August 7, 2023	8:00am - 12:00pm	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	August 14, 2023	8:00am - 12:00pm	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	August 21, 2023	8:00am - 12:00pm	4.0	20.0	Mock Test #1	5/LB	MCQ's on Moodle				
6	Mon	August 28, 2023	8:00am - 12:00pm	4.0	24.0	Recording Payments/Petty Cash Records	6/LT	Control over recording payments/Petty Cash Book/Imprest System	Chapter 6 and 7	Home Assignment	MQ Questions	Chapter 8
7	Mon	September 4, 2023	8:00am - 12:00pm	4.0	28.0	Recording Monies Received/ Authorizing and making payments	7LT	Cash Receipts Day Book/Posting Cash Receipts/Control over payments/Payment methods	Chapter 8 and 9	Home Assignment	MQ Questions	Chapter 10
8	Mon	September 11, 2023	8:00am - 12:00pm	4.0	32.0	Bank Reconciliations	8/LT	Bank Reconciliations/updating cash book and performing bank reconciliation statement	Chapter 10 & 11	Home Assignment	MQ Questions	Chapter 12
9	Mon	September 18, 2023	8:00am - 12:00pm	4.0	36.0	Sales Day Book and Receivables Ledger/Credit Control	9/LT	Recording transactions from the day books to the general ledger	Chapter 12 and 13	Home Assignment	MQ Questions	Chapter 14 and 15
	Mon	September 25, 2023	NO CLASS									

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/Learning Outcome	Expected Reading	Other Matters	Questions	Items Due For Next Class
10	Mon	October 2, 2023	9:00am - 12:00pm	3.0	39.0	Purchase Day Book and the Payables Ledger	9LT	Sales and Purchases ledger control accounts	Chapter 14 & 15	Home Assignment	MQ Questions	Chapter 16
11	Mon	October 9, 2023	9:00am - 12:00pm	3.0	42.0	Control Accounts and Payroll Transactions	10LT	Sales and Purchases ledger control accounts/The nature and calculation of Payroll	Chapter 16 & 17	Home Assignment	MQ Questions	Chapter 17
12	Mon	October 16, 2023	9:00am - 12:00pm	3.0	45.0	Mock Test #2	11/LB	Exam Style Questions based on exam conditions	MCQ's on Moodle			
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 class announcement. 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 contact their fellow classmates for updates where class sessions have been missed.

Date syllabus last modified: June 2023