

ARUSHA TECHNICAL COLLEGE

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GENERAL STUDIES DEPARTMENT

1.0.SHORT COURSE TITLE: Basic Accounting

2.0. HOST DEPARTMENT: Accounts Department

3.0. PLACE/VENUE: Arusha Technical College (ATC)

4.0. COURSE DURATION: One (1) week

5.0. COURSE COST: TZS 300,000 = (tuition fee and training materials).

6.0. COURSE OBJECTIVES

6.1. GENERAL OBJECTIVE

This course is intended to enable participants to understand basic accounting.

6.2.SPECIFIC OBJECTIVES

At the end of the course, a trainee should be able to:

- (i) Differentiate book-keeping from accounting
- (ii) Identify quality information in accounting
- (iii) Identify users of accounting information
- (iv) To understand accounting process and accounting equation
- (v) Differentiate debits and credits
- (vi) Prepare prime books entry
- (vii) Prepare Trial Balance
- (viii) Prepare statement of Financial Position (Balance Sheet)-observing IAS 1 requirements, Cash Book, bank reconciliation and petty cash book, and account for year-end adjustments

7.0.COURSE OUTCOME

At the end of the course seminar participants will understand Basic Accounting

TIME TABLE

MONDAY

TIME	TOPIC	HOURS
14.30-16.00	a) Introduction to accounting and its difference from book-keeping b) Qualities of accounting information c) Users of accounting information d) Accounting process and the accounting equation e) Debits and credits: what are they?	1.5
16.00-16.15	SHORT BREAK	0.25
16.15-17.00	Preparation of books of prime entry	0.75
17.00-17.30	Discussions/Case studies	0.50
	Total	3.00

TUESDAY

TIME	TOPIC	HOURS
08.30-10.00	Prepare the Cash Book, and petty cash book	1.50
10.00-10.30	SHORT BREAK	0.50
10.30-12.30	Preparation of Bank Reconciliation	2.00
12.30-13.30	LUNCH BREAK	1.00
13.30-14.30	Preparation of Trial Balance	1.00
14.30-16.30	Case Studies	2.00
16.30 –17.30	Discussions/	1.0
	Total	9.00

WEDNESDAY

TIME	TOPIC	HOURS
14.30-16.00	Preparation of Income statement-observing IAS 1 requirements	1.50
16.00-16.15	SHORT BREAK	0.25
16.15-17.30	Preparation of Statement of Financial Position (Balance Sheet)-observing IAS 1 requirements	1.25
	Total	3.00

THURSDAY

TIME	TOPIC	HOURS
08.30-9.00	Re-cap of financial statements preparation	0.50
9.00-10.00	Discussions/Case studies	1.00
10.00-10.30	SHORT BREAK	0.50
10.30-11.00	Purpose of year- end adjustments	1.00
11.00-11.30	Expenses prepaid	0.50
11.30-12.30	Expenses due/owing	0.50

12.30-13.30	LUNCH BREAK	1.00
13.30-14.00	Income prepaid	0.50
14.00-14.30	Income due/owing	0.50
14.30-17.30	Discussions/Case studies	3.0
	Total	9.00