

1. Module title: Basics of Finance and Procurement Management

2. Number of credit: 12

3. Learning context: Lecture, Assignments and Group discussion

4. Learning Materials: Text books, Internet and handouts

5. Integrated method of Assignment:

Continuous Assessment	60%
Semester Exam	40%

6. Learning Contents

6.1. Basic concepts and principles of Finance and Accounting

6.1.1 *Define Finance, Accounting*

6.1.2 *Sources of Organization Finance*

6.1.3 *Controls of Organization Finance*

6.2. Classification of Financial transactions

6.2.1 *Classification of Financial transactions*

6.2.2 *Components of Transaction*

6.2.3 *Importance of classification of financial transaction in book keeping*

6.3. Financial transactions recording books

6.3.1 *Double entry book keeping system*

6.3.2 *Abbreviation for Debit and Credit*

6.3.3 *Identification of essential Financial data*

6.4. Application of book keeping principals to maintain financial accounts

6.4.1. *Recording of transactions into a double entry form*

6.4.2. *Prepare Balance sheet*

6.4.3. *Determine Profit and loss from a given period*

6.5. Preparation of Budget for a give activity

6.5.1. *Define budget and explain Its importance*

6.5.2. *Identify guidelines for Budgeting*

6.5.3. *Classification of Budget*

6.5.4. *Preparation of budget*

6.6. Procurement guidelines to purchase materials for media

6.6.1. *Define procurement*

6.6.2. *Explain concepts of purchasing requisition request (quotation, purchasing order)*

6.6.3. *Explain the use of purchase requisition request*

6.7. Reference

6.7.1. *Arnold, J R. T, Chapman, S.N and Clive (2017) Introduction to Material Management 8th Edition, Pearson Education Ltd, Edinburgh*

6.7.2. *Baily, P. et al (2015). Procurement Principles and Management, 1 lth Edition, Pearson Education Ltd, Edinburgh.*

6.7.3. *NBAA," (2002). Tanzania Financial Accounting Standards. (TFAS)- NBAA (T) Paramasivan. C and Subramanian, T. (2005) Financial Management. New Age. International Ltd Publishers. New Delhi*