

GAU, Faculty of Law

Course Title		Legal Accounting
Course Code		LAW207
Type of Course		Compulsory
Level of Course		Bachelor's Degree
National Credits		3
ECTS Credits		6
Theoretical (hour/week)		3
Practical (hour/week)		-
Year of Study		2
Semester when the course unit is delivered		3
Mode of Delivery		Face-to-face
Language of Instruction		English
Prerequisites and co-requisites		-
Objectives of the Course		
<ul style="list-style-type: none"> familiarise law students with the basic principle elements necessitated for the keeping of accounts within the profession 		
Learning Outcomes		
The students who have succeeded in this course should be able to		Assessment
1	Understand the concepts of trust money and withdrawing legal costs from trust money	1,2
2	Be able to explain the legal requirements, importance of record keeping, holding, disbursing and accounting for trust money	1,2
3	Be able to explain costs disclosure/costs recovery	1,2
4	Understand keeping general source records	1, 2
<i>Assessment Methods: 1.Exam 2.Assignment 3.Project/Report 4.Presentation 5.Lab Work</i>		
Course's Contribution to Program		
		CL
1	To understand key areas of substantial and procedural national and international laws.	5
2	To develop capacity for legal research, with ability to access information and primary and secondary resources in various areas of law.	2
3	Acquire understanding of the principal features of the English Legal System (Common Law-institutions and procedures), laying foundations for entry to the profession.	5
4	Demonstrate ability to interpret extensive and complex legal authority in particular areas of law and have capacity for producing clear summary of legal issues.	3
5	Develop ability to identify legal issues arising from factual situations, analyse and interpret legal problems and apply relevant legal rules for the provision of practical and reasoned advise to particular problems.	4
6	Understand the interconnection between various area of law and the dynamics of legal study in its interconnection to social, political and economic contexts.	3
7	Demonstrate ability to provide legal and critical analysis.	4
8	To acquire skills of communication in both oral and written forms, making use of correct legal terminology.	4
9	To possess skills required for legal practice such as argument development, legal reasoning, drafting and pleading writing.	3
10	Acquire transferrable intellectual and professional skills (such as independence, time management and teamwork) to provide enhanced grounds for employability in the legal industry.	4
11	To understand and act in accordance with the standards, responsibilities, ethical requirements of the profession and norms of the established legal practices.	4
12	To be self-reflective while learning; recognise the need for, and have capacity to engage in life-long learning in the context of new legal developments.	3
<i>CL (Contribution Level): 1.Very Low, 2.Low, 3.Moderate, 4.High, 5.Very High</i>		
Course Contents		
Week		Exams
1	How to open and operate a trust account	
2	Handling cash receipts and preparing/recording in the source documents and banking cash receipts	

3	Handling controlled money receipts and preparing/recording in the source documents and investing controlled money receipts according to instructions	
4	Obtaining authority for payments and attending to withdrawals.	
5	Handling multi receipts and multi payments	
6	Handling cancelled, stale and dishonoured cheques.	
7	Review	
8		Midterm
9	Correcting inaccurate entries.	
10	Handling interest earned on trust/controlled money accounts.	
11	Handling final distributions on closure of account.	
12	Closing books, preparing trial balance & reconciliations	
13	Closing and preparing controlled money listings and statements	
14	Review	
15		Final

Recommended Sources

Textbook:

Materials provided by lecturer

Supplementary Material (s):

Assessment

Attendance	10%
Homeworks	20%
Midterm	20%
Final	50%
Total	100%

ECTS Allocated Based on the Student Workload

Activities	Number	Duration (hour)	Total Workload (hour)
Course duration in class	13	3	39
Assignments	1	6	6
Project/Presentation/Report Writing	1	6	6
Midterm Examination	1	2	2
Final Examination	1	2	2
Self Study	19	6	114
Total Workload			169
Total Workload/30 (h)			5.6
ECTS Credit of the Course			6