

Business Accounting (Distance Learning)

Module Code:	AFE7003-A
Academic Year:	2018-19
Credit Rating:	10
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 7 (Masters)
Module Leader:	Mrs Sue Lane

Additional Tutors:

Pre-requisites:

Co-requisites:

Contact Hours

Type	Hours
Directed Study	100

Availability Periods

Occurrence	Location/Period
DLD	University of Bradford / Semester 1 (Sep - Jan)
DLC	University of Bradford / Semester 1 (Sep - Jan)
DLB	University of Bradford / Semester 1 (Sep - Jan)
DLA	University of Bradford / Semester 1 (Sep - Jan)

Module Aims

To develop a comprehensive understanding of fundamental concepts and techniques in financial and management accounting and financial management, including the ethical issues at stake in providing a `true and fair view` in public reporting so as to support and maintain good business practice and sustainable financial markets. To provide students with

the opportunity to use and apply financial and accounting concepts, constructs and frameworks in support of business problem appraisal and decision making.

Outline Syllabus

The environment of accounting and the accountant's role in the organisation. Accounting concepts and policies including the 'true and fair view' and the ethical requirements to support sustainable financial markets with good information.

Income statement; the statement of financial position; cash flow; financial statements. Interpretation and evaluation of accounts. Ratios, comparisons and trends. An introduction to financial management. Investment appraisal and return on investment. An introduction to cost and management accounting, including marginal and absorption costing. Budgeting and budgetary control, including the behavioural implications of budgeting.

Module Learning Outcomes

On successful completion of this module, students will be able to...

- 1 Demonstrate a critical understanding of the role and structure of the finance and control functions within an organisation.
- 2 Use relevant financial information for control and decision-making and employ basic quantitative and qualitative techniques to prepare, report and analyse financial data.
- 3 Analyse and evaluate financial information and present results in an appropriate form.
- 4 Prepare and submit a professional quality report applying the concepts addressed on the module.

Learning, Teaching and Assessment Strategy

Concepts, principles & theories are laid out in the study book and text book. In order to allow the students to augment their knowledge and understanding of the subject they will be required to engage with a variety of online resources. Further practical skills are developed via 4, on-line tutorial sessions. Cognitive and personal skills are developed through tasks and activities provided in the module study book and peer-group discussions using the Discussion Boards in VLE (supported by members of the tutorial team). Oral feedback is given during tutorials/seminars and formative feedback is available through the use of the on-line support provided with the module textbook. Throughout the module emphasis is placed on the ethical responsibilities of accounting and financial practitioners and company employees in safeguarding the integrity of financial information which is one of the pillars of good corporate governance (module learning outcomes 1 & 2).

The assignment will require students to demonstrate knowledge and understanding of financial and accounting concepts and explore their application to corporate reporting as well as applying them in processes of interpretation and analysis. The assignment will focus on Units 1 - 5. The tests will explore the more general understanding and application of

accounting models. The three tests will relate to Units 6, 7 & 8 respectively (module learning outcomes 1, 2, & 3).

Mode of Assessment

Type	Method	Description	Length	Weighting	Final Assess'
Summative	Coursework	Individual coursework 1500 words	-1500 words	70%	Yes
Summative	Computer-based assessment	On-line multiple choice test	0 hours	10%	No
Summative	Computer-based assessment	On-line multiple choice test	0 hours	10%	No
Summative	Computer-based assessment	On-line multiple choice test	0 hours	10%	No

Legacy Code (if applicable)

MAN4054M

Reading List

To view Reading List, please go to [rebus:list](#).