

Accounting and Finance

Module Code:	AFE7014-A
Academic Year:	2018-19
Credit Rating:	10
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 7 (Masters)

Pre-requisites:

Co-requisites:

Contact Hours

Type	Hours
Lectures	12
Tutorials	12
Directed Study	74.5
Examinations DO NOT USE	1.5

Availability Periods

Occurrence	Location/Period
PDA	Kozminski University / Full Year (Sept - Aug)
IMA	The Institute of Integrated Learning in Management (IILM) / Full Year
BDA	University of Bradford / Full Year (Sept - Aug)

Module Aims

To develop a comprehensive understanding of fundamental concepts and techniques in financial accounting and financial management.

Outline Syllabus

The environment of accounting and the accountant's role in the organisation. Accounting concepts and policies. Profit and loss; the balance sheet; cash flow; financial statements. Interpretation and evaluation of accounts; Ratios, comparisons and trends; Valuation of companies; Sources of finance; Gearing - the traditional view; Working capital management;

Investment appraisal - an introduction. The module does not explicitly pursue themes in ESD.

Module Learning Outcomes

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

- 1 1a. Demonstrate a critical understanding of the role and structure of the accounting and control functions within an organisation
- 2 2a. Discuss the nature and role of accounting;
2b. Prepare financial statements;
2c. Explain the main accounting conventions;
2c. Analyse and interpret financial ratios and discuss the limitations of ratio analysis;
2d. Use knowledge of the relationship between cost/volume/profit analysis for decision making;
2e. Construct various budgets from relevant data as a means of exercising control over the business.
- 3 3a. Demonstrate written and oral communication skills, problem solving skills and group working skills

Learning, Teaching and Assessment Strategy

There is a 1-hour staff-led lecture each week followed by a 1-hour student-led seminar. Lectures cover core theory and empirical evidence. In the seminars, you are asked to present solutions to prepared discussion topics and numerical exercises (LO 1a, 2a-e). Feedback is provided by hard copy of tutorial solutions and from the tutor/lecturer. The group assignment requires you to demonstrate the ability to work collaboratively in applying appropriate accounting techniques (LO 1a, 3a, 2a-e). The final exam tests your understanding of core accounting concepts and your skills in analysis and problem solving (LO 1a, 3a, 2a-e). Directed study incorporates personal reading, tutorial preparation, group discussion and exam preparation.

Mode of Assessment

Type	Method	Description	Length	Weighting	Final Assess'
Referral	Examination - open book or seen paper	Supplementary assessment: Open book examination (1.5 hours)	1.5 hours	50%	No
Summative	Examination - open book or seen paper	Open book examination (1.5 hours)	1.5 hours	50%	Yes

Referral	Coursework	Supplementary assessment: Individual assignment (3000 words)	0 hours	50%	No
Summative	Coursework	Group project (3000 words)	0 hours	50%	No

Legacy Code (if applicable)

MAN4154M

Reading List

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