1. **Title of the module**

BUSN3690 (CB369) Financial Accounting, Reporting and Analysis

1. **School or partner institution which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 4

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Spring

1. **Prerequisite and co-requisite modules**

None

1. **The programmes of study to which the module contributes**

BSc Management, BSc International Business and BSc Marketing and associated programmes.

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 demonstrate the link between financial accounting systems and business activities for a variety of organisations.

8.2 describe the role and limitations of financial reporting in providing useful information to decision makers

8.3 produce financial statements from trial balance for sole traders and limited companies incorporating post trial balance adjustments.

8.4 illustrate the various influences on the financial reporting process and how they impact on the annual report and accounts of UK listed companies, in particular, and why there is a need for regulating the practice of financial reporting.

8.5 analyse a set of financial statements and be able to explain the limitations of techniques of analysis.

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 demonstrate coherent writing skills on management and accounting issues.

9.2 plan work, manage time and study independently.

9.3 retrieve and communicate information from a variety of sources.

1. **A synopsis of the curriculum**

The module will begin with an introduction to the link between business and accounting in order to show the value to the students of their having some knowledge of accounting. The module is designed to teach students how to prepare, read and interpret financial information with a view to their being future business managers rather than accountants.

The module will continue with a brief demonstration of double-entry bookkeeping. Students will not be examined on this, it is merely to put bookkeeping and accounting in context. Following on from this, students will be shown how to prepare financial statements from a trial balance and make adjustments to the figures given by acting on information given in a short scenario.

The regulatory framework of financial reporting will be considered as will the annual reports and accounts of a variety of organisations. The module will finish will an analysis of financial statements with students shown how to interpret data and make sensible recommendations

1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Atrill, P. and McLaney, E. (2015), *Accounting and Finance for Non-Specialists* (9th Ed), Harlow: FT Prentice Hall.

1. **Learning and teaching methods**

Total contact hours: 32

Private study hours: 118

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods

Online MCQ Test (10%)

Individual Report (1000 – 2000 words) (20%)

Examination, 2 hours (70%)

13.2 Reassessment methods

Reassessment Instrument: 100% exam

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *9.1* | *9.2* | *9.3* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |
| Private Study | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Lectures | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Seminars | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| **Assessment method** |  |  |  |  |  |  |  |  |
| Online MCQ test | **X** | **X** | **X** | **X** |  |  | **X** |  |
| Individual Report | **X** | **X** |  | **X** |  | **X** | **X** | **X** |
| Examination | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |

1. **Inclusive module design**

The School recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Canterbury

1. **Internationalisation**

Students study financial accounting systems and business activities for a variety of organisations which can be applied in an international business environment

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**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

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| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
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Revised FSO Jan 2018