1. KentVision Code and title of the module

BUSN3690 Financial Accounting for Decision Makers

## Division which will be responsible for management of the module

Kent Business School

## The level of the module (Level 4, Level 5, Level 6 or Level 7)

Level 4

## The number of credits and the ECTS value which the module represents

15 (7.5 ECTs)

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

Spring

## Prerequisite and co-requisite modules and/or any module restrictions

None

## The course(s) of study to which the module contributes

Compulsory to the following courses:

BSc Business and Management and associated programmes

BSc International Business

BSc Business and Marketing

BSc Business Analytics and Management

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

1. Demonstrate the link between financial accounting systems and business activities for a variety of organisations.
2. Describe the role and limitations of financial reporting in providing useful information to decision makers.
3. Produce financial statements from trial balance for sole traders and limited companies incorporating post trial balance adjustments.
4. Illustrate the various influences on the financial reporting process and how they impact on the annual report and accounts in UK companies, in particular, and why there is a need for regulating the practice of financial reporting.
5. Analyse a set of financial statements and be able to explain the limitations of techniques of analysis.
6. The intended generic learning outcomes.  
   On successfully completing the module students will be able to:
7. Plan work, manage their time, and study independently.
8. Retrieve information from a variety of sources of financial records.
9. Analyse and communicate information from a variety of sources of financial data.
10. A synopsis of the curriculum

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 begin with a brief demonstration of bookkeeping using an easy understandable approach. 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 with annual reports and accounts of a variety of organisations. The module will end with an analysis of financial statements with students shown how to interpret data and make sensible recommendation.

## Reading list

## The University is committed to ensuring that core reading materials are in accessible electronic format in line with the Kent Inclusive Practices.

## The most up to date reading list for each module can be found on the university's [reading list pages](https://kent.rl.talis.com/index.html).

## Contact Hours

Private Study: 32

Contact Hours: 118

Total: 150

## Assessment methods

* 1. Main assessment methods

VLE Test 1 (15%)

VLE Test 2 (15%)

Examination, 2 hours (70%)

13.2 Reassessment methods

100% Examination

## Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section 12) and methods of assessment (section 13)

**Module learning outcomes against learning and teaching methods:**

| **Module learning outcome** | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 9.1 | 9.2 | 9.3 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |

**Module learning outcomes against assessment methods:**

| **Module learning outcome** | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 9.1 | 9.2 | 9.3 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| VLE test 1 | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| VLE test 2 | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Examination | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |

## Inclusive module design

The Division 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

## Campus(es) or centre(s) where module will be delivered

Canterbury

## Internationalisation

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

**DIVISIONAL USE ONLY**

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

| Date approved | New/Major/minor revision | Start date of delivery of (revised) version | Section revised  (if applicable) | Impacts PLOs (Q6&7 cover sheet) |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |