1. **Title of the module**

BUSN3860 (CB386) Fundamentals of Accounting

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)**

Autumn

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

None

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

BA (Hons) Business and Management / Business and Management with a Year in Industry

BSc (Hons) Finance and Investment with a year in industry

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

8.1 Demonstrate knowledge and understanding of the professional and regulatory environments within which financial statements are prepared and used

8.2 Demonstrate understanding of performance measurement and evaluation techniques

8.3 Manipulate and analyse financial data and financial performance

8.4 Demonstrate understanding of short term decision-making and managing of short term finance

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

9.1 Demonstrate the ability to undertake independent and self-managed learning

9.2 Carry out data analysis and recommendations

9.3 Demonstrate the ability to evaluate arguments and evidence

9.4 Communicate a range of information, ideas and solutions effectively and at an appropriate level for the audience

1. **A synopsis of the curriculum**

This module aims to give students a better understanding of the importance of accounting in the modern world and how accounts are produced and regulated to produce meaningful information for all internal and external stakeholders.

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

Core textbook:

McLaney, E.J. and Atrill, P. (2017) *Accounting & Finance for non-specialists, 10th ed.,* London: Pearson

Further indicative readings:

McLaney, E.J. and Atrill, P. (2016) *Accounting and Finance: An Introduction*. Harlow: Pearson

Thomas, A. and Ward, A.M. (2015) *Introduction to Financial Accounting*. London: McGraw Hill

Brewer, P. and Garrison, R. and Noreen, E. (2019) *Introduction to Managerial Accounting*, London: McGraw Hill

Garrison, R. and Noreen, E. and Brewer, P. (2018) *Managerial Accounting*, London: McGraw Hill

Bhimani, A., Horngren, C., Datar, S., Rajan, M. (2015) *Management and Cost Accounting*, Harlow: Pearson.

1. **Learning and teaching methods**

The module will be taught by lectures, seminars and private study.

Total Contact Hours: 33

Private Study Hours: 117

1. **Assessment methods**

13.1 Main Assessment Method

 2 hour examination (60%)

 In-course test (20%

 MCQ (20%)

13.2 Reassessment Method

100% examination

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *9.1* | *9.2* | *9.3* | *9.4* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |
| Private Study | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| Lectures | **x** | **x** | **x** | **x** |  | **x** | **x** |  |
| Seminars | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| Revision lecture | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** |
| **Assessment method** |  |  |  |  |  |  |  |  |
| Examination – two- hour unseen and closed book | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| ICT Test | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** |
| MCQ | **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**

Medway

1. **Internationalisation**

Within this module we will be referring to International Accounting Standards and the impact they have on the process of harmonisation of global financial reporting.

**FACULTIES SUPPORT OFFICE USE ONLY**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 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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