1. **Title of the module**

CB383: 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 (e.g. 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)**

This module is to be taught as part of the new Chartered Manager Degree Apprenticeship which will be delivered by a part-time blended learning approach

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

None

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

BBA BSc Marketing, BSc International Business and associated programmes, Chartered Manager Degree (Level 6), Operations/Departmental Manager (Level 5) and Junior Management Consultant (Level 4).

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

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| 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:**

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| 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. (ebook also available)

1. **Learning and Teaching methods**The total study time for this module is 150 hours incorporating online e-learning, work-based experience and private study.

Teaching is delivered as a blended learning approach. VLE-delivered E-activities, VLE-delivered practicals and work activities serve to reinforce material presented online and also relate directly to the learning objectives. These are specifically based on enabling students to relate their theoretical knowledge to the workplace in a variety of industries.

Work-based experience serves to reinforce and provide real-life context to the material being delivered in the module.

Private study encompasses the revising of all material presented in the above various forms of teaching and learning, together with the opportunity to explore and read more widely around specific topics.

1. **Assessment methods.**

The module will be assessed by examination which will contribute to 70% of the final mark and the remaining 30% by coursework. The coursework will be one online test of multiple choice questions, which is anticipated to be accessed via Moodle, this will contribute 10% to the final mark. There will also be a 1000-2000 word individual report for students to write on an accounting issue, contributing 20% towards the final mark.

Reassessment will be by 100% examination.

1. ***Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section12) and methods of Assessment (section 13)***

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| **Module learning outcome** |  | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *9.1* | *9.2* | *9.3* |
| **Learning/ teaching method** | **Hours allocated** |  |  |  |  |  |  |  |  |
| Private Study | 50 | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Teaching | 50 | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Work-based experience | 50 |  |  |  |  |  | **X** | **X** | **X** |
| **Assessment method** |  |  |  |  |  |  |  |  |  |
| Online MCQ test | 10% | **X** | **X** | **X** | **X** |  |  | **X** |  |
| 1000-2000 word Individual Report | 20% | **X** | **X** |  | **X** |  | **X** | **X** | **X** |
| 2 hour unseen Examination | 70% | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |

1. 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:**

Blended learning, Medway, Canterbury, Employer

1. **Internationalisation**

The module will look at financial accounting in both national and international organisations where appropriate

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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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