

| Module Details |                            |
|----------------|----------------------------|
| Module Title   | Introduction to Accounting |
| Module Code    | AFE4005-B                  |
| Academic Year  | 2024/5                     |
| Credits        | 20                         |
| School         | School of Management       |
| FHEQ Level     | FHEQ Level 4               |

| Contact Hours  |       |
|----------------|-------|
| Type           | Hours |
| Lectures       | 22    |
| Tutorials      | 20    |
| Directed Study | 158   |

| Availability |  |
|--------------|--|
| Occurrence   | Location / Period                      |
| BDA          | University of Bradford / Academic Year |

| Module Aims  |
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| To provide a broad understanding of financial accounting and management accounting concepts and techniques that are relevant in today's business environment. This module aims to promote the awareness of issues relating to sustainable and responsible reporting. |

| Outline Syllabus   |
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| <p>The role of accounting and its development.</p> <p>The nature and significance of accounting information.</p> <p>Record keeping and data processing.</p> <p>Financial statements, performance and asset measurement. Accounting concepts and conventions, accounts of limited companies.</p> <p>Basic interpretation of accounts.</p> <p>Relevant costs, cost behaviour, break-even analysis, cost-profit-volume analysis, marginal costing.</p> <p>Full costing; overhead absorption and job costing.</p> <p>Introduction to budgeting and variance analysis.</p> <p>Promote awareness of issues related to sustainable and responsible reporting.</p> |

| Learning Outcomes |  |
|-------------------|--|
| Outcome Number    | Description  |
| 01                | Understand the role of financial reporting and management accounting in organisations.                       |
| 02                | Understand the key concepts and techniques used in accounting.   |
| 03                | Prepare and interpret financial statements, including understanding their limitations.                       |
| 04                | Understand the application of management accounting information in organisational decision-making processes. |
| 05                | Appreciate in broad terms the financial corporate objectives of the organisation.                            |
| 06                | Demonstrate numerical skills.  |
| 07                | Demonstrate writing skills.  |
| 08                | Demonstrate the ability to use computer packages.  |
| 09                | Demonstrate time management skills.  |

| Learning, Teaching and Assessment Strategy  |
|---|
| <p>There will be a one hour in person lecture per week followed by a one-hour in person tutorial. Lectures will cover core concepts and techniques in accounting (LOs 1 and 2). Tutorials will offer the opportunity for you to apply core accounting concepts and techniques by working through a set of exercises and case studies Guidance and feedback will be given by the tutors in each tutorial. (LOs 3,4, and 5).</p> <p>In the in person tutorials, you will have the opportunity to work in groups to devise and present workable solutions to the accounting problems presented, which will enhance your cognitive and personal skills. You will be required to evaluate the benefits and limitations of different techniques of financial and management accounting. (LOs 6, and 8)</p> <p>There will be a one hour in-person lecture per week followed by a one-hour in-person tutorial. Lectures will cover core concepts and techniques in accounting (LOs 1 and 2). Tutorials will offer the opportunity for you to apply core accounting concepts and techniques by working through a set of exercises and case studies Guidance and feedback will be given by the tutors in each tutorial. (LOs 3,4, and 5).</p> <p>In the in-person tutorials, you will have the opportunity to work in groups to devise and present workable solutions to the accounting problems presented, which will enhance your cognitive and personal skills. You will be required to evaluate the benefits and limitations of different techniques of financial and management accounting. (LOs 6, and 8)</p> <p>Assessment of understanding of the conceptual and practical aspects of the subject, including preparation of accounting information, applications of accounting techniques and analysis of accounting information, will be by way of two closed book invigilated examination (90 minutes) (All LOs).</p> |

| Mode of Assessment |                           |  |           |
|--------------------|---------------------------|--|-----------|
| Type               | Method                    | Description                                      | Weighting |
| Summative          | Examination - Closed Book | Closed book invigilated examination (90 minutes) | 50%       |
| Summative          | Examination - Closed Book | Closed book invigilated examination (90 minutes) | 50%       |

## Reading List

To access the reading list for this module, please visit <https://bradford.rl.talis.com/index.html>

*Please note:*

*This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.*

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