



## MODULE SPECIFICATION

Part 1: Information			
Module Title	Accounting Information for Business		
Module Code	UMAD5H-15-2	Level	Level 5
For implementation from	2020-21		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	Faculty of Business & Law	Field	Accounting and Finance
Department	FBL Dept of Accounting Economics & Finance		
Module Type:	Standard		
Pre-requisites	Understanding Business and Financial Information (Accounting, Economics and Finance) 2020-21, Understanding Business and Financial Information (Business, International and Management) 2020-21, Understanding Business and Financial Information (Marketing, Enterprise and Tourism) 2017-18, Understanding Business and Financial Information (Marketing, Events and Tourism) 2020-21		
Excluded Combinations	Accounting Information for Business 2020-21, Financial Aspects for Marketing, Enterprise and Tourism 2020-21, Financial Aspects for Marketing, Events & Tourism 2020-21		
Co-requisites	None		
Module Entry Requirements	None		
PSRB Requirements	None		

Part 2: Description	
<p><b>Overview:</b> Pre-requisites: students must have successfully completed one of the following: UMAD4U-15-1 or UMAD4V-15-1 or UMAD4W-15-1 or UMADDN-15-1</p> <p><b>Educational Aims:</b> In addition to the learning outcomes, the educational experience may explore, develop, and practise but not formally discretely assess the following:            Working in small groups to prepare answers which require some interpretation and evaluation.            Presenting results and expressing views orally.            Using spreadsheet packages to formulate financial data.            Searching electronic databases</p> <p><b>Outline Syllabus:</b> Cost classification and the behaviour of costs.            Short-term decision-making, including cost volume profit analysis, the importance of contribution, relevant costing and limiting factors.            Calculating full product costs: including absorption and activity based costing and its contribution to activity management.            Investment in new or expanded facilities based on evaluation of projected financial returns using investment</p>	

## STUDENT AND ACADEMIC SERVICES

appraisal techniques.

Long-term/short-term financing policies and financing working capital.

Development of plans and budgets and the influence of target setting on managers.

Calculation of flexible budgets.

The behavioural aspects of management control systems and the "beyond budget" agenda.

Key performance indicators, including the Balanced Scorecard, and the role of performance measurement in organisations.

Working capital management.

**Teaching and Learning Methods:** Teaching strategy:

The module will be problem orientated, taking realistic business settings and showing how techniques of financial analysis can be employed to clarify alternatives and set out their financial consequences. Students will calculate and manipulate financial information and present this data in a form suitable for managers

The module will be taught through a combination of lectures, tutorials and online provision via Blackboard. Lectures are intended to promote, outline and introduce students to topics and will normally require students to participate as well as to listen and reflect.

Workshops will offer students the opportunity to apply their knowledge to practice questions and practical examples and to ask questions and share ideas within a relaxed learning environment.

Extensive use will be made of the Blackboard Virtual Learning Environment, where students can access course materials; lecture slides, workshop questions and answers, links to web resources, announcements and discussion boards.

The module will also utilize audio podcast technology to provide introductory guidance on topic areas for most teaching weeks.

Students will be encouraged to read recent practitioner and academic research where appropriate.

Learning and teaching methods:

The module will be taught in the first semester with the final assessment being the examination in the January assessment period.

There will be 36 hours scheduled teaching time (3 hours a week for 12 weeks). In addition students will be expected to spend a further two hours a week in independent study reviewing lecture notes and suggested reading and preparing for seminars. The assessments will require a further 42 hours for group and individual work on coursework and revision for the final examination

Scheduled learning activities:

A weekly one hour lecture and a weekly two hour seminar

Hours total: 36

Independent Study hours engaged with essential reading, case study preparation, assignment preparation and completion etc.

Essential reading and preparation for seminars 72

Assignment preparation and completion 30

Revision and preparation for final examination 12

Hours total: 114

### Part 3: Assessment

Formative assessment opportunities in the modules are reflective and ongoing.

## STUDENT AND ACADEMIC SERVICES

Summative assessment consists of :

Component A - an online exam completed in a 24 hour window - final assessment

Component B - 2000 word (maximum) group professional report to inform management decision making.

The strategy will continue to assess students' ability to critically appraise the impact of accounting on organisations and their shareholders within the modern day international business environment.

The strategy to introduce group work is with the aim to develop the student's employability skills within the following areas:

- working in groups, teamwork
- communication amongst their peer and colleagues
- planning and organisation
- flexibility
- time management

Students will be assigned to a group by the Module Leader with the aim to encourage students from different cultures and backgrounds to work together. Again, the aim is to improve the students' employability skills and to break down barriers.

Student will also be assessed upon their reflections from the group work, on their learning and development.

First Sit Components	Final Assessment	Element weighting	Description
Report - Component B		40 %	2000 word (maximum) group professional report
Examination (Online) - Component A	✓	60 %	an online exam completed in a 24 hour examination window
Resit Components	Final Assessment	Element weighting	Description
Report - Component B		40 %	2000 word (maximum) group professional report
Examination (Online) - Component A	✓	60 %	an online exam completed in a 24 hour examination window

### Part 4: Teaching and Learning Methods

Learning Outcomes	On successful completion of this module students will achieve the following learning outcomes:	
	<b>Module Learning Outcomes</b>	<b>Reference</b>
	Extract and analyse financial data and information	MO1
	Prepare cost information for both short term and long term decision making	MO2
	Critically appraise the impact of accounting on organisations and their stakeholders	MO3
	Evaluate the methods of managing working capital within organisations	MO4
	Explain how financial information systems within business organisations aid senior managers in planning and controlling activities, within particular reference to the role of budgets	MO5
	Prepare simple budgetary control information	MO6
	Identify the potential organisational & behavioural implications of using accounting and management control systems	MO7
	Explore the use of performance measurement systems in organisations, with particular reference to scorecard type systems	MO8
Write reports in a suitable form for use in business organisations	MO9	

## STUDENT AND ACADEMIC SERVICES

Contact Hours	<b>Independent Study Hours:</b>	
	Independent study/self-guided study	114
	<b>Total Independent Study Hours:</b>	114
	<b>Scheduled Learning and Teaching Hours:</b>	
	Face-to-face learning	36
	<b>Total Scheduled Learning and Teaching Hours:</b>	36
	<b>Hours to be allocated</b>	150
	<b>Allocated Hours</b>	150
Reading List	<p>The reading list for this module can be accessed via the following link:  <a href="https://uwe.rl.talis.com/modules/umad5h-15-2.html">https://uwe.rl.talis.com/modules/umad5h-15-2.html</a></p>	

### Part 5: Contributes Towards

This module contributes towards the following programmes of study:

Business and Management [Sep][FT][NepalBrit][3yrs] BBA (Hons) 2019-20  
 Business and Human Resource Management [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20  
 Business and Human Resource Management [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
 Business and Human Resource Management {Dual} [Aug][FT][Taylors][3yrs] BA (Hons) 2019-20  
 Business and Human Resource Management {Dual} [Mar][FT][Taylors][3yrs] BA (Hons) 2019-20  
 Business and Human Resource Management [Jan][SW][Villa][4yrs] BA (Hons) 2019-20  
 Business and Human Resource Management [May][SW][Villa][4yrs] BA (Hons) 2019-20  
 Business and Human Resource Management [Sep][SW][Villa][4yrs] BA (Hons) 2019-20  
 Business and Human Resource Management [Sep][FT][Villa][3yrs] BA (Hons) 2019-20  
 International Business [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
 International Business [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20  
 International Business {Dual} [Aug][FT][Taylors][3yrs] BA (Hons) 2019-20  
 International Business {Dual} [Mar][FT][Taylors][3yrs] BA (Hons) 2019-20  
 International Business Management [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
 Business Studies {Dual} [Aug][FT][Taylors][3yrs] BA (Hons) 2019-20  
 Business and Management [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20  
 Business Administration [Jan][FT][Northshore][3yrs] BSc (Hons) 2019-20  
 Business and Management {Dual} [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
 Business and Management {Dual} [Aug][FT][Taylors][3yrs] BA (Hons) 2019-20  
 Business and Management [Jan][SW][Villa][4yrs] BA (Hons) 2019-20  
 Business and Management [May][SW][Villa][4yrs] BA (Hons) 2019-20

## STUDENT AND ACADEMIC SERVICES

Business and Management [Sep][SW][Villa][4yrs] BA (Hons) 2019-20  
Business and Management [Jan][FT][Villa][3yrs] BA (Hons) 2019-20  
Business and Management [May][FT][Villa][3yrs] BA (Hons) 2019-20  
Business and Management [Sep][FT][Villa][3yrs] BA (Hons) 2019-20  
Business Administration [Jan][SW][Northshore][4yrs] BSc (Hons) 2019-20  
Business and Management [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
Business and Management {Dual} [Mar][FT][Taylors][3yrs] BA (Hons) 2019-20  
International Business Management {Dual} [Aug][FT][Taylors][3yrs] BA (Hons) 2019-20  
International Business Management {Dual} [Mar][FT][Taylors][3yrs] BA (Hons) 2019-20  
International Business Management {Dual} [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
International Business Management [Sep][FT][NEU][3yrs] BA (Hons) 2019-20  
International Business Management {Split Delivery} [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
Business and Human Resource Management [Jan][FT][Villa][3yrs] BA (Hons) 2019-20  
Business and Human Resource Management [May][FT][Villa][3yrs] BA (Hons) 2019-20  
Business Management and Leadership [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20  
Business Management and Leadership [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
Business Management and Leadership {Foundation} [Sep][SW][Frenchay][5yrs] BA (Hons) 2018-19  
Business Management and Leadership {Foundation} [Sep][FT][Frenchay][4yrs] BA (Hons) 2018-19  
International Business {Foundation} [Sep][SW][Frenchay][5yrs] BA (Hons) 2018-19  
International Business {Foundation} [Sep][FT][Frenchay][4yrs] BA (Hons) 2018-19  
Business and Human Resource Management {Foundation} [Sep][FT][Frenchay][4yrs] BA (Hons) 2018-19  
Business and Human Resource Management {Foundation} [Sep][SW][Frenchay][5yrs] BA (Hons) 2018-19  
Business and Management {Foundation} [Sep][SW][Frenchay][5yrs] BA (Hons) 2018-19  
Business and Management {Foundation} [Sep][FT][Frenchay][4yrs] BA (Hons) 2018-19  
Business Management with Law [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
Business Management with Law [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20  
Business and Law [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20  
Business and Law [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20  
Business Management with Law {Foundation} [Sep][SW][Frenchay][5yrs] BA (Hons) 2018-19  
Business Management with Law {Foundation} [Sep][FT][Frenchay][4yrs] BA (Hons) 2018-19  
Business and Law {Foundation} [Sep][SW][Frenchay][5yrs] BA (Hons) 2018-19  
Business and Law {Foundation} [Sep][FT][Frenchay][4yrs] BA (Hons) 2018-19