



## **Module Specification**

### **Business Accounting**

Version: 2022-23, v1.0, 21 Mar 2022

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## Part 1: Information

**Module title:** Business Accounting

**Module code:** UMADV7-15-0

**Level:** Level 3

**For implementation from:** 2022-23

**UWE credit rating:** 15

**ECTS credit rating:** 7.5

**Faculty:** Faculty of Business & Law

**Department:** FBL Dept of Business & Management

**Partner institutions:** The British College Nepal

**Delivery locations:** The British College Nepal

**Field:**

**Module type:** Standard

**Pre-requisites:** None

**Excluded combinations:** None

**Co-requisites:** None

**Continuing professional development:** No

**Professional, statutory or regulatory body requirements:** N/A

## Part 2: Description

**Overview:** This module serves as an introduction to Business Accounting Principles and Applications. It covers the basics of accounting principles, nature and purpose of financial accounting, its relevance and application in real life.

**Features:** Not applicable

**Educational aims:** The aim of this module is to provide aspiring managers with the financial skills to perform their function effectively; to develop awareness and understanding of fundamentals of accounting information and to test students' ability in producing, analysing and interpreting that information; to introduce students to accounting information for trading businesses, fixed assets, working capital and analysis of business performance.

**Outline syllabus:** The module deals with topics such as the need for accounting, the accounting equation, financial statements, accounting information for service businesses, accounting information for trading businesses, fixed assets, working capital, analysis of business performance, classification of costs, accounting for materials, labour and overheads.

### **Part 3: Teaching and learning methods**

**Teaching and learning methods:** A range of L&T approaches will be used including Lectures - Asynchronous and Synchronous, In Person interactive Q&As, , Seminars, Tutorials, Flip Classrooms, Student-led Presentations and Case Study Analysis & Workshops

**Module Learning outcomes:** On successful completion of this module students will achieve the following learning outcomes.

**MO1** Explain the nature and purpose of Financial Accounting.

**MO2** Demonstrate competency in basic techniques of Business Accounting.

**MO3** Apply knowledge and techniques of financial accountancy functions in industry and commerce to a given context

**Hours to be allocated:** 150

**Contact hours:**

Face-to-face learning = 36 hours

Total = 36

**Reading list:** The reading list for this module can be accessed at [readinglists.uwe.ac.uk](http://readinglists.uwe.ac.uk) via the following link

## Part 4: Assessment

**Assessment strategy:** The summative assessments for this module have been devised to examine both the students' knowledge and application of the subject as well as their ability to critically evaluate the conceptual ideas presented and discussed throughout the module. Formative feedback opportunities are built into module sessions through self- and peer-assessment activities.

Component A Exams: 25%

Mid-term exam (1 hour) - This assessments tests Learning Outcomes A and B.

Component B Exams: 75%

End-term exam (2.5 hours) - includes questions to test the student's knowledge, understanding of topic(s) taught throughout the term. This assessment tests Learning Outcomes A, B, C

Both components A and B would require students to demonstrate the ability to apply Accounting and some financial knowledge and skills that support businesses and decision-making using these tools. Learners will focus on ethical practices in business and use of Accounting principles. The learners will gain knowledge and skills about a range of accounting controls in an organizational context.

Effective use of a range of Accounting tools and numerical and statistical skills.

Exams will be administered in person according to the rules & regulations agreed by UWE-TBC. Should circumstances dictate to moving online, these will be via Turnitin.

### Assessment components:

#### Examination - Component A (First Sit)

Description: Mid-term exam (1 hours) - covers LOs A & B

Weighting: 25 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2

**Examination - Component B (First Sit)**

Description: End-term exam (2.5 hours) - includes questions to test the student's knowledge, understanding of topic(s) taught throughout the term. This assessment tests Learning Outcomes A, B, C .

Weighting: 75 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

**Examination - Component A (Resit)**

Description: Mid-term exam (1 hours) - covers LOs A & B

Weighting: 25 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2

**Examination - Component B (Resit)**

Description: End-term exam (2.5 hours) - includes questions to test the student's knowledge, understanding of topic(s) taught throughout the term. This assessment tests Learning Outcomes A, B, C .

Weighting: 75 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

**Part 5: Contributes towards**

This module contributes towards the following programmes of study:

International Foundation (Business) [NepalBrit] FdCert 2022-23