



Module Specification

Business Accounting

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Part 1: Information

Module title: Business Accounting

Module code: UMADV7-15-0

Level: Level 3

For implementation from: 2023-24

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: Not in use for Modules

Field:

Module type: Module

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 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.

Exams task A: 25%

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

Exam task B: 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 tasks 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 (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 (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 (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

Examination (Resit)

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

Weighting: 25 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2

Part 5: Contributes towards

This module contributes towards the following programmes of study: