

H7ACCB: Accounting for Business

Module Code:	H7ACCB
Long Title	Accounting for Business APPROVED
Title	Accounting for Business
Module Level:	LEVEL 7
EQF Level:	6
EHEA Level:	First Cycle
Credits:	10
Module Coordinator:	DESMOND GIBNEY
Module Author:	DESMOND GIBNEY
Departments:	School of Computing
Specifications of the qualifications and experience required of staff	
Learning Outcomes	
<i>On successful completion of this module the learner will be able to:</i>	
#	Learning Outcome Description
LO1	Understand how the International Accounting Standards affect the presentation of company accounts and apply this to the preparation of Statements of Comprehensive Income and Statements of Financial Position for non-group companies
LO2	Demonstrate an understanding Financial Reporting statements using detailed Ratio analysis to analyse and interpret statements.
LO3	Demonstrate an understanding of control of cash sources and application of funds in the preparation of detailed Operational Cash flow Forecasts to deal with timing of cash flows
LO4	Demonstrate an understanding of the role of accounting in managerial planning and control through Budgeting techniques.
LO5	Prepare detailed Statements of Cash Flows in accordance with International Standards for non-group companies
LO6	Conceptualise and use financial information as developed through proper accounting practices and techniques and understand how financial data supports decision-making, planning and control
Dependencies	
Module Recommendations	
No recommendations listed	
Co-requisite Modules	
No Co-requisite modules listed	
Entry requirements	

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Module Content & Assessment			
Indicative Content			
Introduction to accounting theory (L01) Accounting and its regulatory framework IAS 1 Presentation of Financial Statements IAS 33 Earnings per share			
Company Accounts Accounting and Disclosure Requirements of the Company's Acts Preparation and Presentation of Financial Statements			
Statement of Cash Flows (IAS 7) Construction and Interpretation of Statements of cash flows			
Planning Business Performance Budgets and the budgeting process Master and functional budgets Discretionary cost centres and Zero Based Budgets Human Aspects of Budgeting			
Operational Cash flows Construction and interpretation of Cash Budgets Understanding of the timing issues around source and application of funds Understanding of sources of finance available to a business			
Interpreting Business Performance Ability to calculate a wide range of accounting ratios Use Ratios in the interpretation and critical appraisal of the results of companies			
Assessment Breakdown			%
Coursework			30.00%
End of Module Assessment			70.00%
Assessments			
Full Time			
Coursework			
Assessment Type:	Assignment	% of total:	30
Assessment Date:	n/a	Outcome addressed:	3,4
Non-Marked:	No		
Assessment Description: This will consist of a project or case study as part of a business plan. The student will be required to prepare and use a Budget (L04) and or a Cash flow forecast (L03) to demonstrate an understanding of how financial data is collected, processed, presented and interpreted to support a business			
End of Module Assessment			
Assessment Type:	Terminal Exam	% of total:	70
Assessment Date:	End-of-Semester	Outcome addressed:	1,2,3,4,5,6
Non-Marked:	No		
Assessment Description: End-of-Semester Final Examination			
No Workplace Assessment			
Reassessment Requirement			
Repeat examination Reassessment of this module will consist of a repeat examination. It is possible that there will also be a requirement to be reassessed in a coursework element.			

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Module Workload				
Module Target Workload Hours 0 Hours				
Workload: Full Time				
Workload Type	Workload Description	Hours	Frequency	Average Weekly Learner Workload
Lecture	No Description	2	Every Week	2.00
Tutorial	No Description	1	Every Week	1.00
Independent Learning	No Description	7.5	Every Week	7.50
Total Weekly Contact Hours				3.00
Workload: Part Time				
Workload Type	Workload Description	Hours	Frequency	Average Weekly Learner Workload
Lecture	No Description	3	Every Week	3.00
Total Weekly Contact Hours				3.00

Module Resources	
<i>This module does not have any book resources</i>	
<i>This module does not have any article/paper resources</i>	
<i>This module does not have any other resources</i>	
Discussion Note:	