

## H6FR: Financial Analysis & Reporting

Module Code:	H6FR
Long Title	Financial Analysis & Reporting <b>APPROVED</b>
Title	Financial Analysis & Reporting
Module Level:	LEVEL 6
EQF Level:	5
EHEA Level:	Short Cycle
Credits:	5
Module Coordinator:	MICHAEL BANE
Module Author:	CORINA SHEERIN
Departments:	School of Business
Specifications of the qualifications and experience required of staff	
<b>Learning Outcomes</b>	
<i>On successful completion of this module the learner will be able to:</i>	
<b>#</b>	<b>Learning Outcome Description</b>
LO1	Demonstrate an understanding of the theoretical background to accounting, accounting concepts inherent in accounting and the accounting bases developed from the underlying concepts of accounting and the regulatory system of accounting.
LO2	Demonstrate a basic understanding of the application of the double entry system of book-keeping, together with knowledge of the accounts and records that are derived from that system.
LO3	Draft basic financial statements of a company
LO4	Analyse the financial position, performance and future prospects of a company through accounting ratios.
LO5	Students will demonstrate an understanding of the budgeting process and an ability to prepare basic cash budgets
<b>Dependencies</b>	
<b>Module Recommendations</b>	
No recommendations listed	
<b>Co-requisite Modules</b>	
No Co-requisite modules listed	
<b>Entry requirements</b>	

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Module Content & Assessment			
Indicative Content			
<b>Introduction to Accounting (Week 1)</b> • Accounting concepts, accounting bases and accounting policies • Understanding of background behind and application of the International Accounting Standards, International Financial Reporting Standards, Financial Reporting Standards and Statements of Standard Accounting Practice insofar as they relate to this course at first year level.			
<b>Basic book-keeping principles (Week 2-6)</b> • The preparation of accounts from books of prime entry using the double – entry and demonstrate a basic understanding of topics such as: o Accounting for fixed assets and depreciation o Accounting for accruals and prepayments, bad debts and provisions for doubtful debts, stocks, V.A.T. o Bank Reconciliations			
<b>Introduction to Financial Statements of Companies (Week 7-9)</b> • Accounts of limited companies			
<b>Analysis of the Financial Position and Performance of the Business (Week 10-11)</b> • An introduction to the use of ratios etc. in the interpretation.			
<b>Budgeting (Week 12-13)</b> • Budgeting concepts • Construction and interpretation of basic cash budgets			
Assessment Breakdown			%
Coursework			30.00%
End of Module Assessment			70.00%
Assessments			
Full Time			
Coursework			
<b>Assessment Type:</b>	Mid Semester Examination	<b>% of total:</b>	15
<b>Assessment Date:</b>	n/a	<b>Outcome addressed:</b>	1,2
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> This will be a one hour examination, early in the course, designed to examine learners' grasp of the topics covered.			
<b>Assessment Type:</b>	Mid Semester Examination	<b>% of total:</b>	15
<b>Assessment Date:</b>	n/a	<b>Outcome addressed:</b>	1,2,3,4,5
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> This will be a one hour examination of theoretical concepts, designed to examine learner's understanding of the topics covered.			
End of Module Assessment			
<b>Assessment Type:</b>	Terminal Exam	<b>% of total:</b>	70
<b>Assessment Date:</b>	End-of-Semester	<b>Outcome addressed:</b>	1,2,3,4,5
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> End-of-Semester Final Examination			
No Workplace Assessment			
Reassessment Requirement			
<b>Repeat examination</b> <i>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.</i>			

## H6FR: Financial Analysis & Reporting

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
Practical	No Description	2	Every Week	2.00
Independent Learning	No Description	77	Per 15 week block	5.13
Total Weekly Contact Hours				4.00

Module Resources	
<i>Recommended Book Resources</i>	
Atrill, P. and McLaney, E.. (2012), Accounting and Finance for Non-specialists, 8th Edition. Pearson Education.	
<i>Supplementary Book Resources</i>	
<p>Carey,M., Knowles,C. and Towers-Clark, J. (2014), Accounting:A Smart Approach, 2nd edt. Oxford University Press.</p> <p>John R. Dyson. (2010), Accounting for non-accounting students, Financial Times/Prentice Hall, Harlow, [ISBN: 9780273722977].</p> <p>Horner, D.. (2013), Accounting for Non-Accountants, 9th edition. Kogan Page.</p> <p>Wood, F. and Robinson, S.. (2013), Book keeping and Accounts, 8th edition. Pearson Education.</p>	
<i>This module does not have any article/paper resources</i>	
<i>Other Resources</i>	
<p>[Website], Accounting Technicians Ireland,  <a href="http://www.AccountingTechniciansIreland.ie">http://www.AccountingTechniciansIreland.ie</a></p> <p>[Website], Sunday Business Post,  <a href="http://www.thepost.ie">http://www.thepost.ie</a></p> <p>[Website], CPA Ireland,  <a href="http://www.cpaireland.ie">http://www.cpaireland.ie</a></p> <p>[Website], CIMA,  <a href="http://www.cimaglobal.com">http://www.cimaglobal.com</a></p> <p>[Website], ACCA,  <a href="http://www.accaglobal.com">http://www.accaglobal.com</a></p> <p>[Website], Chartered Accountants Ireland,  <a href="http://www.ical.ie">http://www.ical.ie</a></p>	
Discussion Note:	