

H6PA: Principles of Accounting

Module Code:	H6PA
Long Title	Principles of Accounting APPROVED
Title	Principles of Accounting
Module Level:	LEVEL 6
EQF Level:	5
EHEA Level:	Short Cycle
Credits:	5
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	An understanding of the theoretical background to accounting.
LO2	An understanding of accounting concepts inherent in accounting and the accounting bases developed from the underlying concepts of accounting.
LO3	An appreciation of the regulatory framework underlying accounting.
LO4	An understanding of, and ability to apply, the double entry system of book-keeping, together with knowledge of the accounts and records that are derived from that system.
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 Accounting concepts, accounting bases and accounting policies. Understanding of background behind, and application of the accounting standards.			
Basic book-keeping principles. Recording the data. Books of prime entry using the double - entry system. The accounting equation. The trial balance.			
Preparation of accounts. The preparation of accounts from books of prime entry using the double - entry system. Adjustments required before preparing final accounts. Accounting for fixed assets and depreciation. Accounting for accruals and prepayments. Accounting for bad debts and provisions for doubtful debts. Accounting for stocks, V.A.T. Introduction to incomplete records.			
Assessment Breakdown			%
Coursework			30.00%
End of Module Assessment			70.00%
Assessments			
Full Time			
Coursework			
Assessment Type:	Continuous Assessment (0200)	% of total:	30
Assessment Date:	n/a	Outcome addressed:	1,2,3,4
Non-Marked:	No		
Assessment Description: Sample Assessment: In class test which covers double entry.			
End of Module Assessment			
Assessment Type:	Terminal Exam	% of total:	70
Assessment Date:	End-of-Semester	Outcome addressed:	1,2,3,4
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

Module Resources

Recommended Book Resources

John R. Dyson. (2010), Accounting for non-accounting students, Financial Times/Prentice Hall, Harlow, [ISBN: 9780273722977].

This module does not have any article/paper resources

This module does not have any other resources

Discussion Note: