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MODULE DESCRIPTOR

Module Title

Financial Accounting for Managers

Reference	BS1114	Version	2
Created	February 2017	SCQF Level	SCQF 7
Approved	July 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

Aims of Module

To develop a basic knowledge of financial accounting and to introduce the theoretical principles of accounting and demonstrate their practical application.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Explain and apply basic accounting concepts to practical situations.
- 2 Discuss the objectives and contents of a set of basic financial statements for sole traders, partnerships and limited companies.
- 3 Analyse and interpret financial statements using the key tool of ratio analysis.

Indicative Module Content

The module provides a basic understanding of the content and objectives of the key financial statements required to be produced by businesses, identifying the basic principles of accounting theory and practice including accounting concepts, key fundamentals and the tool ratio analysis. Analysis will include profitability, liquidity, debt, efficiency and investor ratio calculations and interpretation.

Module Delivery

This module is delivered as a Blended Learning module whereby topics are introduced via online presentations including audio/visual activities using a variety of software packages. The learning is then consolidated with monthly workshops.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	N/A	10
Non-Contact Hours	N/A	140
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	N/A	150
<i>Actual Placement hours for professional, statutory or regulatory body</i>		

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3
 Description: The module is assessed by a final module exam

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Examination - 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	70% or above
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	None in addition to SCQF 7 entry requirements or equivalent.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 *ATRILL, P. and McLANEY, E., 2016. *Financial accounting for decision makers*. 8th ed. Harlow: Pearson.
- 2 *The latest edition of the text will always be used.
- 3 EQL computer software and workbook.