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## MODULE DESCRIPTOR

### Module Title

Fundamentals Of Financial Accounting BA3

Reference	BS1317	Version	2
Created	March 2017	SCQF Level	SCQF 7
Approved	June 2016	SCQF Points	25
Amended	August 2017	ECTS Points	12.5

### Aims of Module

To obtain a practical understanding of financial accounting and the process behind the preparation of financial statements for single entities.

### Learning Outcomes for Module

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

- 1 Demonstrate an understanding of the fundamentals of financial accounting as covered by the CIMA Certificate in Business Accounting 2017 syllabus for BA3.

### Indicative Module Content

Accounting principles, concepts and regulations - principles and concepts of financial accounting, impact of regulatory framework. Recording accounting transactions - double entry bookkeeping, accounting reconciliations. Preparation of accounts for single entities - accounting adjustments, manufacturing accounts, financial statements for single entity. Analysis of Financial Statements - calculation and interpretation of basic accounting ratios.

### Module Delivery

The mode of delivery is Distance Learning - with a focus on the use of interactive online activities such as forums and chat rooms.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	15	15
Non-Contact Hours	235	235
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	250	250
<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  
 Description: Component one is the CIMA Certificate level BA3 exam

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The module is assessed by one component: C1 - Examination - 100% weighting. This module is not graded. After a student has sat the CIMA examination, CIMA then provides the student with the result. This is recorded as P (Pass) after confirmation of a Pass mark has been received from CIMA.

Module Grade	Minimum Requirements to achieve Module Grade:
<b>Pass</b>	Demonstrates that the learning outcomes have been met.
<b>Fail</b>	Fails to demonstrate that the learning outcomes have been met.
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module	None in addition to course entry qualifications or equivalent.
Corequisites for module	None.
Precluded Modules	None.

**ADDITIONAL NOTES**

Core module material is provided online and comprises material from CIMAstudy.com, published by CIMA and Kaplan.

**INDICATIVE BIBLIOGRAPHY**

- 1 ALEXANDER, D. and NOBES, C., 2010. *Financial accounting: an international introduction*. 4th ed. Harlow: Financial Times Prentice Hall.
- 2 WEETMAN, P., 2016. *Financial accounting* 7th ed. Harlow: Pearson.