

MODULE DESCRIPTOR

Module Title

Fundamentals Of Financial Accounting BA3

Reference	BS1317	Version	3
Created	March 2019	SCQF Level	SCQF 7
Approved	July 2019	SCQF Points	25
Amended	July 2019	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. Students have access to a range of online materials and tools to facilitate their learning, including topic guides, online chats, exercises, and discussion fora.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	35	35
Non-Contact Hours	215	215
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:
Pass	Demonstrates that the learning outcomes have been met.
Fail	Fails to demonstrate that the learning outcomes have been met.
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	None.
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.