

<b>Module Details</b>	
<b>Module Title:</b>	Introduction to Accounting
<b>Module Code:</b>	AFE4005-B
<b>Academic Year:</b>	2019-20
<b>Credit Rating:</b>	20
<b>School:</b>	School of Management
<b>Subject Area:</b>	Accounting, Finance and Economics
<b>FHEQ Level:</b>	FHEQ Level 4
<b>Pre-requisites:</b>	
<b>Co-requisites:</b>	

<b>Contact Hours</b>	
<b>Type</b>	<b>Hours</b>
Lectures	24
Tutorials	23
Directed Study	153

<b>Availability</b>	
<b>Occurrence</b>	<b>Location / Period</b>
ONA	College of Banking and Financial Studies, Oman / Academic Year (Sept - May)
BDA	University of Bradford / Academic Year (Sept - May)

<b>Module Aims</b>
To provide a broad understanding of financial accounting and management accounting concepts and techniques that are relevant in today's business environment. This module aims to promote the awareness of issues relating to sustainable and responsible reporting.

<b>Outline Syllabus</b>
The role of accounting and its development. The nature and significance of accounting information. Record keeping and data processing.

Financial statements, performance and asset measurement. Accounting concepts and conventions, accounts of limited companies.  
 Basic interpretation of accounts.  
 Relevant costs, cost behaviour, break-even analysis, cost-profit-volume analysis, marginal costing.  
 Full costing; overhead absorption and job costing.  
 Introduction to budgeting and variance analysis.  
 Promote awareness of issues related to sustainable and responsible reporting.

### Learning Outcomes

1	Understand the role of financial reporting and management accounting in organisations.
2	Understand the key concepts and techniques used in accounting.
3	Prepare and interpret financial statements, including understanding their limitations.
4	Understand the application of management accounting information in organisational decision-making processes
5	Appreciate in broad terms the financial corporate objectives of the organisation.
6	Demonstrate numerical skills
7	Demonstrate writing skills
8	Demonstrate the ability to use computer packages.
9	Demonstrate time management skills.

### Learning, Teaching and Assessment Strategy

There will be a one hour lecture per week followed by a one-hour tutorial. Lectures will cover core concepts and techniques in accounting (LOs 1 and 2).  
 Tutorials will offer the opportunity for you to apply core accounting concepts and techniques by working through a set of exercises and case studies Guidance and feedback will be given by the tutors in each tutorial.(LOs 3,4, and 5).  
 In the tutorials, you will have the opportunity to work in groups to devise and present workable solutions to the accounting problems presented, which will enhance your cognitive and personal skills. You will be required to evaluate the benefits and limitations of different techniques of financial and management accounting. (LOs 6, and 8)  
 Assessment of understanding of the conceptual and practical aspects of the subject, including preparation of accounting information, applications of accounting techniques and analysis of accounting information, will be by way of two one and a half hour examinations at the end of semesters 1 and 2. As stated above, to unify problem, context and solution, in practical applications, case studies and technical exercises will be introduced in the module to enable you to develop your written analysis and reflective observations as the lectures and tutorials progress. The progressive work carried out on these cases will then form part(s) of the exam papers. (LO 7)

### Mode of Assessment

Type	Method	Description	Length	Weighting
------	--------	-------------	--------	-----------

Summative	Examination - closed book	Examination - Closed Book Semester 2	90 minutes	50%
Summative	Examination - closed book	Examination - Closed Book - Semester 1	90 minutes	50%

### Reading List

To access the reading list for this module, please visit <https://bradford.rl.talis.com/index.html>.

*Please note:*

*This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.*