

Module Details	
Module Title:	Accounting and Finance
Module Code:	AFE7511-A
Academic Year:	2019-20
Credit Rating:	10
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 7 (Masters)
Pre-requisites:	
Co-requisites:	

Contact Hours	
Type	Hours
Lectures	12
Tutorials	12
Directed Study	76

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 2 (Feb - May)

Module Aims
To develop a comprehensive understanding of fundamental concepts and techniques in financial accounting and financial management.

Outline Syllabus
The environment of accounting and the accountant's role in the organisation. Accounting concepts and policies. Profit and loss; the balance sheet; cash flow; financial statements. Interpretation and evaluation of accounts; Ratios, comparisons and trends; Valuation of companies; Sources of finance; Gearing - the traditional view; Working capital management; Investment appraisal - an introduction. The module does not explicitly pursue themes in ESD.

Learning Outcomes

1	Demonstrate a critical understanding of the role and structure of the accounting and control functions within an organisation.
2	2a. Discuss the nature and role of accounting; 2b. Prepare financial statements; 2c. Explain the main accounting conventions; 2c. Analyse and interpret financial ratios and discuss the limitations of ratio analysis; 2d. Use knowledge of the relationship between cost/volume/profit analysis for decision making; 2e. Construct various budgets from relevant data as a means of exercising control over the business.
3	Demonstrate written and oral communication skills, problem solving skills and group working skills.

Learning, Teaching and Assessment Strategy

There is a 1-hour staff-led lecture each week followed by a 1-hour student-led seminar tutorial. Lectures cover core theory and empirical evidence. In the seminars, you are asked to present solutions to prepared discussion topics and numerical exercises (LO 1a, 2a-e). Feedback is provided by hard copy of tutorial solutions and from the tutor/lecturer.

The exam tests your understanding of core accounting concepts and your skills in analysis and problem solving (LO 1-3). Directed study incorporates personal reading, tutorial preparation, group discussion and exam preparation.

Mode of Assessment

Type	Method	Description	Length	Weighting
Summative	Examination - closed book	Closed book examination	2 hours	100%
Formative	Classroom test	Mock open book exam paper	2 hours	%

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.