Module Details

Module Code:	ACCT B8001
Full Title:	Accounting APPROVED
Valid From::	Semester 1 - 2013/14 (September 2013)
Language of Instruction:	
Duration:	1 Semester
Credits::	5
Module Owner::	
Departments:	Unknown
Module Description:	no description provided

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Module Learning Outcome	
On successful completion of this module the learner will be able to:	
#	Module Learning Outcome Description
MLO1	Distinguish between various forms of business entity and identify accounting information needs of organisation stakeholders.
MLO2	Record financial transactions and extract a trial balance.
MLO3	Prepare financial statements.
MLO4	Interpret information in financial statements.

Pre-requisite learning	
Module Recommendations	
This is prior learning (or a practical skill) that is strongly recommended before enrolment in this module. You may enrol in this module if you have not acquired the recommended learning but you will have considerable difficulty in passing (i.e. achieving the learning outcomes of) the module. While the prior learning is expressed as named DkIT module(s) it also allows for learning (in another module or modules) which is equivalent to the learning specified in the named module(s).	
No recommendations listed	

Module Indicative Content
Forms of business entity and users of accounting information Sole Trader, Partnership, Limited Company. Key stakeholders and related information need.
Recording financial transactions. Accounting rules, recording financial transactions in the nominal ledger, trial balance
Financial Statements of a sole trader Income Statement and Balance Sheet of a sole trader, including adjustments
Financial Statements of a Limited Company Income Statement and Balance Sheet of a Limited Company.
Cash Flow Statement Cash versus Profit, Importance of cash flow statement, Preparation of cash flow statement.
Interpretation of Accounts Analysis of Financial Statements using key ratios, performance analysis and reporting.

Module Assessment

Assessment Breakdown	%
Course Work	40.00%
Final Examination	60.00%

Module Special Regulation

Assessments

Full Time On Campus

Course Work			
Assessment Type	Class Test	**% of Total Mark**	40
Marks Out Of	0	**Pass Mark**	0
Timing	n/a	**Learning Outcome**	1,2,3
Duration in minutes	0		
Assessment Description Mid-term assessment to provide feedback on progress to date.			

No Project

No Practical

Final Examination			
Assessment Type	Formal Exam	**% of Total Mark**	60
Marks Out Of	0	**Pass Mark**	0
Timing	End-of-Semester	**Learning Outcome**	1,2,3,4
Duration in minutes	0		
Assessment Description End-of-Semester Final Examination			

Reassessment Requirement
A repeat examination *Reassessment of this module will consist of a repeat examination. It is possible that there will also be a requirement to be reassessed in a coursework element.*

Module Workload

Workload: Full Time On Campus

Workload Type	Contact Type	Workload Description	Frequency	Average Weekly Learner Workload	Hours
Lecture	Contact	No Description	Every Week	3.00	3
Directed Reading	Non Contact	No Description	Every Week	3.00	3
Independent Study	Non Contact	No Description	Every Week	3.00	3
				Total Weekly Learner Workload	9.00
				Total Weekly Contact Hours	3.00

This module has no Part Time On Campus workload.

Workload: Full Time On Campus

Workload Type	Contact Type	Workload Description	Frequency	Average Weekly Learner Workload	Hours
Lecture	Contact	No Description	Every Week	3.00	3
Directed Reading	Non Contact	No Description	Every Week	3.00	3
Independent Study	Non Contact	No Description	Every Week	3.00	3
				Total Weekly Learner Workload	9.00
				Total Weekly Contact Hours	3.00

Module Resources

Recommended Book Resources

    John Dyson. (2010), Accounting for Non Accounting Students, 6th Edition, 8th. Pearson, [ISBN: 9780273722977].

Supplementary Book Resources

    Eddie McLaney, Peter Atrill. (2012), Accounting: An Introduction, 6th. Pearson, [ISBN: 9780273771838].
    Pauline Weetman. (2013), Financial Accounting: An Introduction, 6th. Pearson, [ISBN: 9780273789659].
    Brian Morris. The Road to Accountancy, Part 1 & 2, DKIT College Services.

This module does not have any article/paper resources

Other Resources

    Authentic texts, e.g., business-related articles from The Irish Times; radio and television news reports..