

Liverpool John Moores University

Title: Introduction to Accounts Preparation and Financial Analysis
Status: Definitive
Code: **3101FNDAF** (127077)
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management
Teaching School/Faculty: Business and Management

Team	Leader
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Academic Level: FHEQ3 **Credit Value:** 20 **Total Delivered Hours:** 33

Total Learning Hours: 200 **Private Study:** 167

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Online	11
Workshop	22

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Test	AS1	Students to complete an in class test	100	1.5

Aims

The aim of the module is to introduce students to the main principles of double entry bookkeeping, basic accounts preparation and basic financial ratio analysis in preparation for further advanced study of financial accounting.

Learning Outcomes

After completing the module the student should be able to:

- 1 Apply basic double entry bookkeeping techniques
- 2 Prepare a basic profit and loss account and balance sheet from a trial balance
- 3 Calculate and interpret basic financial ratios

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

Inclass test	1	2	3
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Outline Syllabus

Basic double entry bookkeeping techniques

Preparation of basic final accounts from the trial balance for a sole trader

Basic accounting ratios and analysis thereof

Learning Activities

A combination of weekly workshops, on line activities and private study

Notes

Workshops and on-line activities will enable students to practice bookkeeping techniques and accounting ratios and demonstrate competency in these areas.