

Module Proforma

Approved, 2022.03

Summary Information

Module Code	3522IFBSG		
Formal Module Title	Introduction to Accounting and Finance		
Owning School	Business and Management		
Career	Undergraduate		
Credits	10		
Academic level	FHEQ Level 3		
Grading Schema	40		

Module Contacts

Module Leader

Contact Name	Applies to all offerings	Offerings
Michael Whitmore	Yes	N/A

Module Team Member

Contact Name	Applies to all offerings	Offerings
Amanda Mason	Yes	N/A

Partner Module Team

Teaching Responsibility

LJMU Schools involved in Delivery	
LJMU Partner Taught	

Partner Teaching Institution

Institution Name

Study Group

Learning Methods

Learning Method Type	Hours
Lecture	13
Seminar	26

Module Offering(s)

Offering Code	Location	Start Month	Duration
APR-PAR	PAR	April	12 Weeks
JAN-PAR	PAR	January	12 Weeks

Aims and Outcomes

To provide a basic knowledge of bookkeeping and accounts for progression to a degree programme on business related subjects. To establish a firm foundation in mathematical applications for finance and accountancy.

Learning Outcomes

After completing the module the student should be able to:

Code	Description
MLO1	Maintain simple financial records
MLO2	Demonstrate a knowledge of accounting processes and procedures
MLO3	Prepare periodic financial statements of sole traders and limited companies

Module Content

Outline Syllabus

- Introduction to book-keeping, - Double-entry book-keeping, - Preparation of trial balance, - Preparation of a basic statement of a profit and loss for a sole trader – incorporating sales, cost of sales, gross profit, expenses and net profit - Preparation of a basic statement of financial position (balance sheet) – incorporating non-current assets, current liabilities, long term liabilities, capital, drawings and net profit.

Module Overview

Additional Information

Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Learning Outcome Mapping
Exam	Exam	100	1.5	MLO2, MLO3, MLO1