

Liverpool John Moores University

Title: Introduction to Accounting & Finance
Status: Definitive
Code: **4053BUSBM** (121564)
Version Start Date: 01-08-2021

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

Team	Leader
James Eden	Y

Academic Level: FHEQ4
Credit Value: 20
Total Delivered Hours: 44
Total Learning Hours: 200
Private Study: 156

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	11
Seminar	11
Workshop	22

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Report	Report	1,000 words individual report	50	
Portfolio	Portfolio	1,000 words pitch work	50	

Aims

Provides information to enable the student to understand the financial statements; use key financial measures to analysis performance of a business; identify alternative financing sources; and evaluate short and long-term investment decisions.

Learning Outcomes

After completing the module the student should be able to:

- 1 Demonstrate the context within which financial information is prepared and used
- 2 Explain the fundamental accounting concepts which underlie the preparation of financial reporting statements.
- 3 Analyse the financial statements of a business by selecting appropriate performance indicators for profitability and for liquidity including key accounting ratios
- 4 Describe issues involved in company valuations and methods of financing businesses
- 5 Evaluate short and long-term investment decisions using a variety of techniques

Learning Outcomes of Assessments

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

Individual report	1	2	5
Pitch work	3	4	5

Outline Syllabus

The nature of financial information and application of accounting concepts

The final accounts of limited companies

Interpretation of financial statements

Short-term financial decision making - costing methods

Long-term financial decision making - NPV, Payback, ARR

Company valuations

Sources of finance and methods of financing a business

Learning Activities

Lectures, workshops and seminars where individual activities and group discussion are encouraged. Small group discussion and feedback on case studies and simplified examples of real-world situations.

Notes

This module introduces fundamental knowledge, skills and tools of accounting and finance management used in a modern, commercial business. It provides sufficient information to enable the student to understand key financial measures used within business and the wider economy. Key to the success of the module is for students to apply the knowledge and skills learnt to business situations and gain from sharing ideas and approaches to a wide range of common business situations.