

## Liverpool John Moores University

Title: Financial Accounting  
Status: Definitive  
Code: **6107MAR** (121831)  
Version Start Date: 01-08-2021

Owning School/Faculty: Engineering  
Teaching School/Faculty: Engineering

Team	Leader
Muhammad Ateeq	Y

**Academic Level:** FHEQ6  
**Credit Value:** 10  
**Total Delivered Hours:** 22  
**Total Learning Hours:** 100  
**Private Study:** 78

### Delivery Options

Course typically offered: Semester 1

Component	Contact Hours
Lecture	10
Tutorial	10

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	Exam	Final Exam	60	2
Test	Tests	Online tests to support exam preparation	40	

### Aims

*To develop a student's knowledge and understanding of accounting and costing processes, with particular reference to the management of capital and the appraisal of investment*

### Learning Outcomes

After completing the module the student should be able to:

- 1 Construct financial statements relating to the maritime and logistics sectors
- 2 Interpret accounting statements for a range of applications
- 3 Employ appropriate methods for use in appraising investment
- 4 Implement costing methods and carry out costing exercise for various applications

### **Learning Outcomes of Assessments**

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

Exam	1	2	3	4
Online tests and participation	1	2	3	4

### **Outline Syllabus**

*Role of accounting and financial stewardship*

*Preparation of balance sheet, profit and loss account, cash flow statement. End of year adjustment*

*Reconciliation of figures*

*Marginal costing and breakeven analysis. Throughput accounting*

*Budgets and budgetary control*

*Investment appraisal: conventional and unconventional approaches, discounted cash flow*

### **Learning Activities**

Integrated series of formal lectures and tutorials.

### **Notes**

A final year module developing students' awareness of accounting and costing processes.