

## Liverpool John Moores University

Title: Accounting for Non-Specialists  
Status: Definitive  
Code: **7076BUSME** (120471)  
Version Start Date: 01-08-2017

Owning School/Faculty: Corporate Development Portfolio  
Teaching School/Faculty: Corporate Development Portfolio

Team	Leader
Aneirin Owen	Y

**Academic Level:** FHEQ7      **Credit Value:** 10      **Total Delivered Hours:** 26  
**Total Learning Hours:** 100      **Private Study:** 74

### Delivery Options

Course typically offered: Runs Twice - S1 & S2

Component	Contact Hours
Seminar	24

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	Exam	2 hours	100	2

### Aims

*Aims:*

- 1. The evaluation of financial information*
- 2. The role of financial statements in accountability*

### Learning Outcomes

After completing the module the student should be able to:

- 1 Critically evaluate sources of financial information.
- 2 Critically analyse financial information and synthesise performance data
- 3 Appraise, critically, approaches to management information, control and decision making in a business setting.

### **Learning Outcomes of Assessments**

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

Exam	1	2	3
------	---	---	---

### **Outline Syllabus**

- 1. The accounting background*
- 2. The Income Statement, Statement of Financial Position and Statement of Cash Flow*
- 3. The analysis of financial information and performance appraisal*
- 4. Creative accounting*
- 5. Management information and the budgetary process*

### **Learning Activities**

The workshops will be interactive in nature using practical applications of accounting.

### **Notes**

This option module is in option group A, as described in the programme specification, and should not be combined with other modules in this group.

This module examines the financial context within which organisations operate.