

Module Title:	Accounting for Sport
Language of Instruction:	English
Credits:	5
NFQ Level:	6
Module Delivered In	6 programme(s)
Teaching & Learning Strategies:	The learning outcomes will be achieved through the following teaching methodologies; Lectures - communication of knowledge and ideas from the lecturer to the student, Problem Solving Exercises – students will work in and out of class to resolve various accounting problems, E-Learning – The module will be supported with on-line learning materials, and Self-Directed Independent Learning – the emphasis on independent learning will develop autonomous work and learning practices.
Module Aim:	The aim of this module is to introduce students to the preparation of financial statements for sole traders and sports organisations. It is suitable for students who wish to pursue a career in the business of sport.
Learning Outcomes	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Prepare financial statements for sole traders
LO2	Prepare the financial statements of a not for profit sports organisation
LO3	Use a Financial Accounting software package.
Pre-requisite learning	
Module Recommendations <i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>	
No recommendations listed	
Incompatible Modules <i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i>	
No incompatible modules listed	
Co-requisite Modules	
No Co-requisite modules listed	
Requirements <i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>	
No requirements listed	

Module Content & Assessment

Indicative Content
Preparing financial statements Preparation of final accounts of sole traders. Preparation of final accounts of sports clubs. Inventory, accruals & prepayments, Non-current assets and depreciation. Capital and revenue expenditure.
Techniques for recording Accounting Transactions Capital and revenue expenditure, non-current assets and depreciation. Control accounts
Financial accounting software Introduction to use of an online accounting software package for preparation of financial accounting information. Setting up a business and recording of financial accounting transactions.

Assessment Breakdown	%
Continuous Assessment	35.00%
Practical	15.00%
End of Module Formal Examination	50.00%

Continuous Assessment				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Other	In class examination / MCQ test	1,2	35.00	n/a

No Project

Practical				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Practical/Skills Evaluation	In class practical exam / project	3	15.00	Sem 1 End

End of Module Formal Examination				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	2 Hour Written Examination	1,2	50.00	End-of-Semester

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

Module Workload

Workload: Full Time		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	Every Week	3.00
Practicals	Every Week	1.00
Estimated Learner Hours	Every Week	5.00
Total Hours		9.00

Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BBSMC_B	<u>Bachelor of Arts (Honours) in Sport Management and Coaching</u>	3	Mandatory
CW_BBSOC_D	<u>Bachelor of Arts in Sport Coaching and Business Management (Football)</u>	3	Mandatory
CW_BBGAA_D	<u>Bachelor of Arts in Sport Coaching and Business Management (GAA)</u>	3	Mandatory
CW_BBRUG_D	<u>Bachelor of Arts in Sport Coaching and Business Management (Rugby)</u>	3	Mandatory
CW_BBSBC_D	<u>Bachelor of Arts in Sport, Business and Coaching</u>	3	Mandatory
CW_BBSBC_B	<u>Bachelor or Arts (Honours) in Sport, Business and Coaching</u>	3	Mandatory