

FNCE C2319: Intermediate Financial Accounting 2

Language of Instruction: English Credits: 5					
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Module Content & Assessment

Indicative Content

Accounting for transactions and events. Preparing Final Accounts

Events after Reporting Period (IAS 10). Provisions, Contingent Liabilities (IAS 37). Intangible Assets (IAS 38). Incomplete Records. Cashflow Statement (IAS 7).

Partnership Accounts:

Partnership agreements, capital & current accounts, appropriation accounts. Preparation of final accounts for partnership. Accounting for changes in partnership (admission, retirement, goodwill, revaluation).

Interpretation of Accounts:

• Purpose of ratio analysis • Calculation of key ratios and identification of significant trends • Interpretation and communication of ratios • Significance and limitations of ratio analysis

Assessment Breakdown	%	
Continuous Assessment	100.00%	

Continuous Assessment						
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date		
Other	Class test, MCQ, Case Study	1,2,3	50.00	Week 7		
Other	Class test/Case Study/MCQ	1,2,3	50.00	Week 12		
No Project						
No Practical						

No End of Module Formal Examination

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



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Module Workload

Workload: Full Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	3.00
Independent Learning	Every Week	6.00
	Total Hours	9.00
Workload: Part Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	1.50
Independent Learning Time	Every Week	7.50
	Total Hours	9.00

Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BBACF_B	Bachelor of Business (Honours) in Accounting and Finance	4	Elective
CW_BBLAW_B	Bachelor of Business (Honours) in Business with Law	4	Elective
CW_BBHRM_B	Bachelor of Business (Honours) in Human Resource Management	4	Elective
CW_HHIBU_B	Bachelor of Business (Honours) in International Business	4	Elective
CW_BBBBM_B	Bachelor of Business (Honours) in Management	4	Elective
CW_BBSCM_B	Bachelor of Business (Honours) in Supply Chain Management	4	Elective
CW_BBBUS_D	Bachelor of Business in Business	4	Elective
CW_BBHRM_D	Bachelor of Business in Human Resource Management	4	Elective
CW_BBINB_D	Bachelor of Business in International Business incorporating Double Degree	4	Elective
CW_BPMKT_D	Bachelor of Business in Marketing	4	Elective
CW_BBSCM_D	Bachelor of Business in Supply Chain Management	4	Elective
CW_BBCAA_C	Higher Certificate in Accounting	4	Mandatory
CW_BBLEG_C_1	Higher Certificate in Arts in Legal Studies	4	Elective
CW_BBBUS_C	Higher Certificate in Business	4	Elective
CW_BBLAW_C	Higher Certificate in Business with Law	4	Elective