

Module Title:	Business Financial Accounting 2
Language of Instruction:	English
Credits:	5
NFQ Level:	6
Module Delivered In	13 programme(s)
Teaching & Learning Strategies:	Lectures - communication of knowledge and ideas from the lecturer to the student. Problem Solving Exercises - student will work as part of a team and will work together to resolve various accounting scenarios. Class Discussion/Debate - Students will be encouraged to actively participate in the class sessions which will develop their analytical and communication skills. E-Learning - It is envisaged that the module will be supported with on-line learning materials. Self-Direct Independent Learning - the emphasis on independent learning will develop a strong and autonomous work and learning practices.
Module Aim:	The aim of this module is to develop skills and knowledge of the role, function and basic principles of financial accounting, master the rules of double entry bookkeeping, and develop the ability to prepare and interpret financial statements for different types of business entities.
Learning Outcomes	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Apply the tools and techniques that are used in the area of financial accounting. Prepare final accounts.
LO2	Identify and apply appropriate financial accounting techniques when presented with defined and undefined practical business problems.
LO3	Analyse and interpret results and outcomes within a financial accounting framework and make recommendations.
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

Preparation of Financial Statements

Financial Reports for Limited Companies with adjustments.

Interpretation of Financial Statements

Introduction to ratio analysis. Introduction to key ratios, profitability, liquidity and efficiency ratios. Interpretation and communication of results. Limitations of ratio analysis.

Techniques for recording Accounting Transactions

Capital & revenue expenditure. Accounting for non current assets and depreciation. Control accounts.

Assessment Breakdown

	%
Continuous Assessment	30.00%
End of Module Formal Examination	70.00%

Continuous Assessment

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Other	Class Test or Essay or take home assignment or MCQs	1,2,3	30.00	Week 7

No Project

No Practical

End of Module Formal Examination

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	Formal Examination	1,2,3	70.00	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	12 Weeks per Stage	3.00
Independent Learning	15 Weeks per Stage	5.93
Total Hours		125.00

Workload: Part Time		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
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	2	Mandatory
CW_BBLAW_B	Bachelor of Business (Honours) in Business with Law	2	Mandatory
CW_BBHRM_B	Bachelor of Business (Honours) in Human Resource Management	2	Mandatory
CW_HHIBU_B	Bachelor of Business (Honours) in International Business	2	Mandatory
CW_BBBBM_B	Bachelor of Business (Honours) in Management	2	Mandatory
CW_BBSCM_B	Bachelor of Business (Honours) in Supply Chain Management	2	Mandatory
CW_BBBUS_D	Bachelor of Business in Business	2	Mandatory
CW_BBHRM_D	Bachelor of Business in Human Resource Management	2	Mandatory
CW_BBINB_D	Bachelor of Business in International Business incorporating Double Degree	2	Mandatory
CW_BPMKT_D	Bachelor of Business in Marketing	2	Mandatory
CW_BBSCM_D	Bachelor of Business in Supply Chain Management	2	Mandatory
CW_BBBUS_C	Higher Certificate in Business	2	Mandatory
CW_BBLAW_C	Higher Certificate in Business with Law	2	Mandatory