

Module Title:	Introduction to 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 provide students with both the knowledge and skills to complete double entry transactions and produce a trial balance.
Learning Outcomes	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Define and explain the basic principles and concepts of accounting
LO2	Enter transactions through the double entry accounting system.
LO3	Prepare a trial balance for a sole trader and a not for profit sports organisation.
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

Roles, principles and concepts of accounting.

Types of business entity. Accounting terminology. Accounting concepts and principles. Users of Accounting information and their needs

Recording Accounting Transactions

Books of original entry. Accounting ledgers. Rules for double entry bookkeeping. Record transactions using the double entry system. Accounting equation. Capital and revenue expenditure. Accounting for inventory. Trial balance. Bank reconciliation statements

Preparation of Financial Statements

Introduction to the financial statements of sole traders.

Assessment Breakdown	%
Continuous Assessment	40.00%
End of Module Formal Examination	60.00%

Continuous Assessment				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Other	In class examination / MCQ test	2,3	40.00	n/a

No Project

No Practical

End of Module Formal Examination				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	2 Hour Written Examination	1,2,3	60.00	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
Estimated Learner Hours	Every Week	6.00
Total Hours		9.00

Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BBSMC_B	Bachelor of Arts (Honours) in Sport Management and Coaching	2	Mandatory
CW_BBSOC_D	Bachelor of Arts in Sport Coaching and Business Management (Football)	2	Mandatory
CW_BBGAA_D	Bachelor of Arts in Sport Coaching and Business Management (GAA)	2	Mandatory
CW_BBRUG_D	Bachelor of Arts in Sport Coaching and Business Management (Rugby)	2	Mandatory
CW_BBSBC_D	Bachelor of Arts in Sport, Business and Coaching	2	Mandatory
CW_BBSBC_B	Bachelor or Arts (Honours) in Sport, Business and Coaching	2	Mandatory