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| <b>Module Title:</b>   | Introduction to Accounting for Sport  |
| <b>Language of Instruction:</b>  | English   |
| <b>Credits:</b>  | 5   |
| <b>NFQ Level:</b>  | 6   |
| <b>Module Delivered In</b>   | <a href="#">6 programme(s)</a>  |
| <b>Teaching &amp; Learning Strategies:</b>   | 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. |
| <b>Module Aim:</b>   | The aim of this module is provide students with both the knowledge and skills to complete double entry transactions and produce a trial balance.  |
| <b>Learning Outcomes</b>   |   |
| <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.   |
| <b>Pre-requisite learning</b>  |   |
| <b>Module Recommendations</b><br><i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>         |   |
| No recommendations listed  |   |
| <b>Incompatible Modules</b><br><i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i> |   |
| No incompatible modules listed   |   |
| <b>Co-requisite Modules</b>  |   |
| No Co-requisite modules listed   |   |
| <b>Requirements</b><br><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**

| <b>Workload: Full Time</b> |                  |  |
|----------------------------|------------------|--|
| <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     | <a href="#">Bachelor of Arts (Honours) in Sport Management and Coaching</a>           | 2        | Mandatory |
| CW_BBSOC_D     | <a href="#">Bachelor of Arts in Sport Coaching and Business Management (Football)</a> | 2        | Mandatory |
| CW_BBGAA_D     | <a href="#">Bachelor of Arts in Sport Coaching and Business Management (GAA)</a>      | 2        | Mandatory |
| CW_BBRUG_D     | <a href="#">Bachelor of Arts in Sport Coaching and Business Management (Rugby)</a>    | 2        | Mandatory |
| CW_BBSBC_D     | <a href="#">Bachelor of Arts in Sport, Business and Coaching</a>                      | 2        | Mandatory |
| CW_BBSBC_B     | <a href="#">Bachelor of Arts (Honours) in Sport, Business and Coaching</a>            | 2        | Mandatory |