

<b>Module Title:</b>	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 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.
<b>Learning Outcomes</b>	
<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.
<b>Pre-requisite learning</b>	
<b>Module Recommendations</b> <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> <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> <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.

<b>Assessment Breakdown</b>	<b>%</b>
Continuous Assessment	35.00%
Practical	15.00%
End of Module Formal Examination	50.00%

**Continuous Assessment**

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

No Project

**Practical**

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

**End of Module Formal Examination**

<i>Assessment Type</i>	<i>Assessment Description</i>	<i>Outcome addressed</i>	<i>% of total</i>	<i>Assessment Date</i>
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**

<b>Workload: Full Time</b>		
<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**

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