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| <b>Module Title:</b>                                                                                                                               | Business Financial Accounting 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Language of Instruction:</b>                                                                                                                    | English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Credits:</b>                                                                                                                                    | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>NFQ Level:</b>                                                                                                                                  | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Module Delivered In</b>                                                                                                                         | <a href="#">1 programme(s)</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Teaching &amp; Learning Strategies:</b>                                                                                                         | 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. |
| <b>Module Aim:</b>                                                                                                                                 | 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.                                                                                                                                                                                                                                                                                                                                   |
| <b>Learning Outcomes</b>                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <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

#### 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 depreciaton. Control accounts.

### Assessment Breakdown

|                       | %       |
|-----------------------|---------|
| Continuous Assessment | 100.00% |

### 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             | 40.00      | Week 7          |
| Other           | Class Test or Essay or take home assignment or MCQ's | 1,2,3             | 60.00      | Sem 2 End       |

No Project

No Practical

No End of Module Formal Examination

**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                    | 12 Weeks per Stage | 3.00                                   |
| Independent Learning       | 15 Weeks per Stage | 5.93                                   |
| Total Hours                |                    | 125.00                                 |

| <b>Workload: Part Time</b> |                  |                                        |
|----------------------------|------------------|----------------------------------------|
| <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_BBLEG_C_1   | <a href="#">Higher Certificate in Arts in Legal Studies</a> | 2        | Mandatory |