1. **KentVision code and title of the module**

BUSN5027: Fundamentals of Accounting and Financial Decision Making

1. **Division which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 5

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Spring

1. **Prerequisite and co-requisite modules**

None

1. **The courses of study to which the module contributes**

Year in Management

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 Understand the link between accounting and business activities for a variety of organisations.

8.2 Critically evaluate the role and limitations of financial reporting in providing useful information to decision makers.

8.3 Understand financial terminology and financial statements to enable effective business decisions.

8.4 Understand and be able to apply knowledge of UK tax systems in context common to business owners and managers.

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 plan work, manage time and study independently.

9.2 demonstrate the ability to communicate effectively to a variety of audiences and/or using a variety of methods about management and accounting issues

9.3 apply quantitative techniques to solve problems within a financial context.

1. **A synopsis of the curriculum**

How do managers use accounting or financial information in order to make decisions? This module will begin with an introduction to the link between business and accounting to show the value of having knowledge of accounting. It is designed to demonstrate how to read and interpret financial information as a manager or business owner, rather than prepare them as an accountant. The module will be particularly relevant to those wanting to pursue a non-business-related career whilst expecting to reach management/director level or those seeking self-employment to pursue a vocational career.

This is an indicative list of some of the topics to be studied:

* Record-keeping for business owners
* Financial terminology and financial statements
* Interpretation of financial data to make business decisions
* Business-related taxes, payment of taxes, and how taxes might influence an entity’s structure.

1. **Reading list**

The University is committed to ensuring that core reading materials are in accessible electronic format in line with the Kent Inclusive Practices.

The most up to date reading list for each module can be found on the university's [reading list pages](https://kent.rl.talis.com/index.html).

1. **Contact hours**

Private study hours: 117

Total contact hours: 33

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods (100% coursework):

VLE Multiple-choice Test (20%)

Individual Financial Analysis Exercise (3000 Words) (80%)

13.2 Reassessment methods

100% Coursework

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

**Module learning outcomes against learning and teaching methods:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *9.1* | *9.2* | *9.3* |
| Private Study | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Lectures | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Seminars | **X** | **X** | **X** | **X** | **X** | **X** | **X** |

**Module learning outcomes against assessment methods:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *9.1* | *9.2* | *9.3* |
| VLE test | **X** |  | **X** | **X** | **X** |  | **X** |
| Individual Financial Analysis Exercise | **X** | **X** | **X** | **X** | **X** | **X** | **X** |

1. **Inclusive module design**

The Division recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Canterbury

1. **Internationalisation**

Students study financial accounting systems and business activities for a variety of organisations which can be applied in an international business environment.

**DIVISIONAL USE ONLY**

**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
|  |  |  |  |  |
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Revised