

## BUSI60037 Accounting Online

### Module Description

This module contributes to the development of your managerial potential by providing you with a solid foundation in accounting, from a user's perspective. You will gain experience in reading and interpreting financial information contained in the financial statements, learn how to apply a structured framework to analysing the financial drivers of success and obtain a toolbox of management accounting techniques to aid informed decision making.

### Learning Outcomes

By the end of the module, you will be able to:

- Assess and interpret financial statement information from a user's perspective to acquire key commercial insights
- Examine the use of accounting judgement and accounting choice in the computation of profitability
- Evaluate the difference between profit and cash and explain its implications
- Analyse a company's financial success using the Dupont framework
- Construct and present a business case when pitching for funds
- Apply management accounting techniques to aid with managerial decision making

### Module Content

The module will address the following topics:

- Financial reporting and the regulatory framework
- Demystifying the balance sheet, income statement and statement of cash flows
- The Dupont framework
- Management accounting tools to aid with informed decision making

### Teaching Methods

The module will comprise 10 self-guided sessions as well as online live lectures and tutorials.

Teaching is delivered by a pragmatic blend of pre-recorded lectures, synchronous scheduled live tutorials, asynchronous peer-to-peer and staff-moderated discussion forums, case studies, problem exercises and online simulations. This approach encourages the achievement of the various learning outcomes by ensuring the acquisition of knowledge and facts, as well as the development of critical appreciation of the theory and concepts covered in the module and how these can be applied to real-world contexts. Learning throughout the module is typically structured around 10 1-week sessions.

### Assessment

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- 10% In-Class Test
- 90% Examination

*\*Assessment structure is under review for 26/27 Academic Year.*

### **United Nations Sustainable Development Goals (SDGs)**

This module will cover themes that relate to the following SDGs:

- Goal 13: Climate Action
- Goal 17: Partnerships

In the module, we discuss Sustainability Reporting and the importance of integrating ESG disclosure in corporate reporting to ensure business transparency and track development towards material SDGs.

[United Nations Sustainable Development Goals](#)