Module Descriptor
Definitive Document

Module Code	BSNC54
Version	1
Module Title	Accounting and Finance
Credits	20
Valid From	1st January 2025
Status	Validated
Subject Board	BSN
HECoS Code	100079
Academic Level (FHEQ)	4
Study Period	B
Prerequisites and co-requisites	None
Not available to students taking/having taken	N/A

Content (Indicative)

This module provides an introduction to the concepts and techniques of Accounting and Finance and will include content on:
- The sources, uses and management of financial accounting
- The measurement and reporting techniques of financial accounting.
- Budgeting and sources of finance.

Teaching and Learning Experience
- Lectures
- Seminars
- Guided Independent Study

Module Learning Outcomes (MLOs)

On successful completion of this module students will be able to:
1. Acknowledge the sources and uses of accounting and finance and distinguish between financial and management accounting.
2. Identify and understand the nature of financial statements.
3. Recognise the budgeting process and show how business budgets, strategic objectives and strategic plans are related.
4. Identify potential sources of finance for business.

Assessment

Assessment task	Weighting	Learning Outcomes assessed
Essay	30%	1
Individual Report	70%	2, 3, 4

Indicative reading

Books

Atrill, P., & McLaney, E. (2018). *Accounting & finance for non-Specialists* (11th ed.). Pearson.
Bamber, M., & Parry, S. (2024). *Accounting and finance for managers* (4th ed.). Kogan Page.
Dyson, J. R. (2010). *Accounting for non-accounting students* (8th ed.). Prentice Hall.
Gowthorpe, C. (2011). *Business accounting and finance* (3rd ed.). Cengage Learning.
Pike, R., & Neale, B. (2012). *Corporate finance and investment: Decisions and strategies* (7th ed.). Pearson.

Journals

Accounting and Finance
Journal of Accounting and Economics
Journal of Business Venturing
Journal of Small Business Management

Websites

www.economist.com/
www.ft.com