



## MODULE SPECIFICATION

<b>Module Title</b>	Information System for Accountants
<b>Module Code</b>	ACC102
<b>Originating Department/School</b>	Department of Accounting
<b>Module Level<sup>1</sup></b>	1 ( FHEQ level 4 )
<b>Module Credits</b> ( <i>normally 5</i> )	5
<b>Pre-requisites</b> ( <i>including Year 1</i> )	
<b>Shared Programme(s)</b> ( <i>please name all</i> )	BA Accounting

## Mode of Delivery and Hours

	<b>Lectures</b>	<b>Seminars</b>	<b>Tutorials</b>	<b>Lab / Practicals</b>	<b>Fieldwork / Placement</b>	<b>Other (Private study)</b>	<b>Total</b>
<b>Hours / Semester</b>	26		12	12		100	150
<b>Delivery Pattern</b>	2*13		1*12	1*12			

## Description

<b>Aims and Fit of Module</b> ( <i>i.e. relationship to programme</i> )
<p>The aims of this module are twofold:</p> <ul style="list-style-type: none"> <li>•To build on the book-keeping techniques used in ACC103 and apply them using computerised financial accounting software.</li> <li>•To extend the planning and decision-making methods covered in FIN104 and apply them in corporate valuation with financial models constructed in spreadsheets.</li> </ul>
<p><b>Learning Outcomes</b>(<i>for accreditation and other reasons, sub-headings could be added to this section</i>)</p> <p><i>Students completing the module successfully should be able to:</i></p> <ul style="list-style-type: none"> <li>A. Demonstrate understanding of how to account for all the typical transactions of a small business.</li> <li>B. Process all types of standard business transactions and adjustments through commonly-used financial accounting software.</li> <li>C. Produce various reports from the accounting software.</li> <li>D. Design, build and test spreadsheet models, suitable for use by third parties, that aid planning and decision-making.</li> <li>E. Write a formal corporate valuation report based on the financial models from the spreadsheet.</li> </ul>

## Method of Teaching and Learning

This module will be taught using a combination of lectures, video tutorials and lab sessions. Learning will also be reinforced by appropriate readings from the course text. Learning on this module will be integrated with the companion modules of Introduction to Financial Accounting and Introduction to Finance.

## Syllabus

1. Introduction to Sage 50 Accounting
2. Settings in Sage 50 Accounting
3. Transaction recording in Sage 50 Accounting
4. Recording payroll transactions in Sage 50 Accounting
5. Adjusting entries
6. Bank reconciliation
7. Introduction to corporate valuation
8. Strategy analysis
9. Financial analysis
10. Industry analysis
11. Data collection with SQL
12. CAPM / WACC / DCF calculation in Excel
13. Multiples in Excel
14. Sensitivity analysis with Excel
15. Monte Carlo simulation in Excel

## Assessment

### Initial Assessment

Sequence	Method	Assessment Type(EXAM or CW) <sup>2</sup>	Learning outcomes assessed( <i>use codes under Learning Outcomes</i> )	Duration	Week	% of Final Mark	Resit(Y/N/S) <sup>3</sup>
001	Individual Assignment	CW	A,B,C			40	Y
002	Coursework	CW	D,E			60	Y

### Resit Assessment

Sequence	Assessment Type (EXAM or CW)	Learning outcomes assessed ( <i>use codes under Learning Outcomes</i> )	Duration	Week	% of Final Mark
R001	CW	A,B,C			40
R002	CW	D,E			60

Marks for components where no resit opportunities are offered will be carried forward, whether or not they are passed or failed, and will be calculated, with the same weighting, in the final module mark.

## Textbooks<sup>4</sup>

### Mandatory Textbooks

Title	Author	ISBN/Publisher
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BUSINESS ANALYSIS AND VALUATION IFRS STANDARDS EDITION 5ED	KRISHNA G. PALEPU, PAUL M. HEALY, ERIK PEEK	9781473758421 /CENGAGE
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### *Optional Textbooks*

<b>Title</b>	<b>Author</b>	<b>ISBN/Publisher</b>
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### *Reference Textbooks*

<b>Title</b>	<b>Author</b>	<b>ISBN/Publisher</b>
INVESTMENT VALUATION: TOOLS AND TECHNIQUES FOR DETERMINING THE VALUE OF ANY ASSET, UNIVERSITY EDITION 3RD EDITION	ASWATH DAMODARAN	9781118130735 /WILEY
MICROSOFT EXCEL 2019 DATA ANALYSIS AND BUSINESS MODELING 6TH EDITION	WAYNE WINSTON	9781509305889 /MICROSOFT PRESS
DAMODARAN ON VALUATION: SECURITY ANALYSIS FOR INVESTMENT AND CORPORATE FINANCE 2ND EDITION	ASWATH DAMODARAN	9780471751212 /WILEY
THE LITTLE BOOK OF VALUATION: HOW TO VALUE A COMPANY, PICK A STOCK AND PROFIT	ASWATH DAMODARAN	9781118004777 /WILEY
DARK SIDE OF VALUATION, THE: VALUING YOUNG, DISTRESSED, AND COMPLEX BUSINESSES 3RD EDITION	ASWATH DAMODARAN	9780134854106 /PEARSON FT PRESS
NARRATIVE AND NUMBERS: THE VALUE OF STORIES IN BUSINESS	ASWATH DAMODARAN	9780231180481 /COLUMBIA BUSINESS SCHOOL PUBLISHING
FINANCIAL ANALYSIS WITH MICROSOFT EXCEL 2016, 8E	TIMOTHY R. MAYES, TODD M. SHANK	9781337298049 /CENGAGE LEARNING

<sup>1</sup>Undergraduate programmes Year 1/Level 0 is equivalent to FHEQ Level 3, Year 2/Level 1 is equivalent to FHEQ Level 4, Year 3/Level 2 is equivalent to FHEQ Level 5, Year 4/Level 3 is equivalent to FHEQ Level 6, and Master programme Level 4 is equivalent to FHEQ Level 7. FHEQ stands for “The Frameworks for HE Qualifications of UK Degree-Awarding Bodies”. It applies to degrees, diplomas, certificates and other academic awards (other than honorary degrees and higher doctorates) granted by a higher education provider in the exercise of its degree awarding powers. FHEQ is an important reference point for providers of higher education. These are numbered 4-8, succeeding levels 1-3 which precede higher education in “The National Qualifications Framework and The Qualifications and Credit Framework (NQF/QCF)”. For more information please refer to: <https://www.qaa.ac.uk/quality-code/qualifications-and-credit-frameworks>.

<sup>2</sup>Examination (EXAM) is an assessment task formally scheduled and supervised by the University which takes place over a specified period, in a specified location and at a specified time, e.g. mid-term, final, resit etc. Coursework or continuously assessed work (CW) is different than EXAM; it is undertaken throughout the semester organized by the department.

<sup>3</sup>“Y” means that the corresponding resit is an independent assessment covering the same learning outcomes, in the same assessment type and bearing the same weighting with the original assessment; “N” means there is no resit opportunity for the particular component; “S” means there will be a single resit that will be designed to assess all learning outcomes of the module, and will be weighted as 100% of the final module mark, disregarding any marks achieved at the original assessment.

<sup>4</sup>Mandatory: every student will be charged for a copy of the text, whether or not they collect it

Optional: the Library will purchase a number of copies for students to purchase if they wish

Reference: the Library will add a couple of copies to their collection

Textbooks are subject to change until the final procurement complete.