Introduction to Accountancy

Module Code: ECO00008I  Credits: 10  Year: 2  Term: 1
Contact Hours: 8 Lectures, 3 Seminars (11 contact hours)
Module Organiser: Dr J Madeira

Overview:
The module provides an introduction to company accounting and financial reporting for students taking the Economics and Finance degree and other economics related degrees.

Aims:
- To introduce the student to the main principles of company accounting and financial reporting, and to give the student the ability to understand the implications of the information provided from the perspective of different users.

Objectives:
On completing the module a student should:

- understand who are the potential users of company accounts and their respective needs.
- know the different forms of business organization and understand the main sources of capital for a company.
- be able to draw up basic company accounting statements (balance sheet statement, income statement and statement of cash flows).
- be able to use accounting information for financial analysis, planning and management.

Assessment:
There will be a 2-hour unseen examination in the Spring Term.

Copies of past examination papers are available on the Department’s website.

Main References:
“Corporate Finance: Core Principles and Applications” by Stephen Ross, Randolph Westerfield, Jeffrey Jaffe and Bradford Jordan

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