

# Module specification

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### Refer to the module guidance notes for completion of each section of the specification.

Module code	BUS5A26
Module title	Quantitative Techniques & Computer Applications in Accounting
Level	5
Credit value	30
Faculty	Glyndŵr University: Faculty of Social and Life Sciences
	Bloomsbury Institute: School of Business and Accounting
Module Leader	Sara Bashir Malik
HECoS Code	100105 (Accounting)
	100107 (Finance)
Cost Code	GAMG

# Programmes in which module to be offered

Programme title	Is the module core or option for this	
	programme	
BSc (Hons) Accounting & Finance	Core	

## **Pre-requisites**

None

## Breakdown of module hours

Learning and teaching hours	55 hrs
Placement tutor support	0 hrs
Supervised learning e.g. practical classes, workshops	0 hrs
Project supervision (level 6 projects and dissertation modules only)	0 hrs
Total active learning and teaching hours	<b>55</b> hrs
Placement / work based learning	0 hrs
Guided independent study	245 hrs
Module duration (total hours)	300 hrs

For office use only	
Initial approval date	8 April 2022



For office use only	
With effect from date	June 2022
Date and details of	
revision	
Version number	1

### Module aims

The module aims do develop students' expertise in applying quantitative techniques to the study and practice of accounting and finance. The module will also provide students an opportunity to get experience of a practical operational context where they can apply accounting techniques acquired in earlier modules of study as well as be able to critique the framework relating to the design and operation of an integrated accounting system.

## **Module Learning Outcomes** - at the end of this module, students will be able to:

1	Apply simple analytical techniques to qualitative and quantitative data
2	Gain an in-depth understanding in the application of quantitative analyses to financial data.
3	The ability to demonstrate the appropriate use of a computerised accounting system to execute and manage typical management accounting and financial accounting information and production of report such as budget and financial accounts.
4	The ability to prepare and interpret final accounts for companies in accordance with appropriate principles, conventions, and standards and assess how emerging technologies and business dynamics influences the design of accounting information system.

### **Assessment**

Indicative Assessment Tasks:

This section outlines the type of assessment task the student will be expected to complete as part of the module. More details will be made available in the relevant academic year module handbook.

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1 & 2	In-class test	50%
2	3, 4 & 5	Coursework	50%

Assessment 1 is a summative 2- hour mid-term examination and students will be assessed using problems, multiple choices, true or false and worksheet questions.

Assessment 2 is a summative coursework requiring the use of SAGE application and excel spreadsheet.



None

### **Learning and Teaching Strategies**

**Lectures** provide a broad outline structure for each topic to be covered. Lectures offer a good way of covering a lot of information and, more importantly, of conveying ideas to many people at once.

**Seminars** enable students to undertake directed self-study and to answer questions and solve problems which are set by the lecturer. Students will present their answers and solutions within the seminar group. Seminars enable students to explore further the topics introduced in the lectures.

**Workshops** follow on from lectures and seminars. They are designed to enable students to work within a small group to perform set tasks (e.g. working on an exercise or case study). They reinforce proactive learning by providing opportunities for discussion and interaction.

The seminar/workshop groups are small, thereby enabling students to develop a deep understanding.

**Student digital literacies** are developed on this module through the use of:

- Online libraries and databases for gaining access to full-text journal articles and eBooks.
- Communication means provided through the VLE and learning technology applications.
- Assessment and feedback tools such as Multiple-Choice Tests/Quizzes, Turnitin and the VLE's Gradebook – enabling timely and detailed feedback on student work.
- Web-based Office 365 for creating and sharing documents, utilising the calendar, storing files, communicating with peers and teachers.

## **Indicative Syllabus Outline**

Use of formulae and basic algebraic techniques and solution of equations

Graphs of linear and quadratic equations.

Data Collection, Presenting Data in Tables and Charts

Descriptive Statistics/ Central Tendency/ Measure of Dispersion or variability

Probability and Normal Distribution

Statistical Inference- Point and Interval estimation estimating the population mean using the z statistics and t statistics

Regression Analysis, Bivariate Regression

Relationships between variables

Forecasting

**Understanding Spreadsheet** 



- History of spreadsheets and its implication for businesses.
- Useful Spreadsheet tools for Accountants.
- Application of spreadsheet in Management Accounting
- Limitations of spreadsheets

### Accounting and Information Systems

Computerised accounting software: (SAGE)

- Setting up company ,customer and supplier record
- Setting up nominal ledger
- Batch invoicing for credit customers and credit supplier
- Credit notes for sales and purchase return
- Customer and supplier payment; Cash receipt and payment
- Bank account, petty cash and recurring entries
- Bank reconciliation ,VAT return
- Trial balance
- Accruals, Prepayment, error, and adjustments
- Reports; Back up and security of data.

## **Indicative Bibliography:**

Please note the essential reads and other indicative reading are subject to annual review and update.

#### **Essential Reads**

WATERS, D. (2011) Quantitative Methods for Business, 5th Edition, FT Prentice Hall. ISBN-13: 978-0273739470

Quinn, M and Kristandl, G. (2014) Business Information system for Accounting Students, Pearson, ISBN-13: 9780273773528

#### Other indicative reading

Glyn, D & Branco, P. (2013) Quantitative Methods for Decision Making using Excel, Oxford University Press. ISBN-13: 978-0199694068

## Employability skills – the Glyndŵr Graduate

Each module and programme is designed to cover core Glyndŵr Graduate Attributes with the aim that each Graduate will leave Glyndŵr having achieved key employability skills as part of their study. The following attributes will be covered within this module either through the content or as part of the assessment. The programme is designed to cover all attributes and each module may cover different areas.

#### **Core Attributes**

Engaged
Enterprising
Creative
Ethical



## **Key Attitudes**

Commitment Curiosity Resilience Confidence Adaptability

### **Practical Skillsets**

Digital Fluency Organisation Critical Thinking Emotional Intelligence Communication