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| <b>Title of the Module/Unit</b>   | 17. Accounting and Financial Management  |
| <b>Module/Unit Description</b><br>In this section kindly provide a brief description of the module  | This module on accounting and finance places particular emphasis on the understanding of accounting information and financial management. It provides the accounting and financial background desirable for any intending business manager. Furthermore, it gives an introduction to the analytical tools critical to understand the financial management of an organisation, and the interrelationship between the organisation's accounting results, financing, and managerial decision-making. Students will learn about the tools necessary for analysing financial statements in order to recognize key trends for a business, and will be able to relate accounting to the broader strategic and operational aspects of a business. An underlying objective is that this module will facilitate conversations with the financial personnel of their organisations. |
| <b>Learning Outcomes</b><br><br><b>Autonomy and Responsibility:</b><br>Collaborate, comply, deal with, ensure, be responsible for, carry out tasks, guide, supervise, monitor, authorise, manage, create, produce, represent, advise, negotiate, sell, etc.<br><br><b>Knowledge and Understanding:</b><br>count, define, describe, draw, find, identify, label, list, match, name, quote, recall, recite, sequence, tell, write, etc.<br><br>(Example of learning outcome structure:<br>Action Verb + Object + Context<br><i>Identify basic different range of glassware and state their use.</i> ) | <b>Competences:</b>  |
|   | At the end of the module/unit the learner will have acquired the responsibility and autonomy to:<br><br>a) Explain the structure and accounting requirements of various organisational entities.<br><br>b) Recognize the developments in cost management and strategic management accounting   |
|   | <b>Knowledge:</b>  |
|   | At the end of the module/unit the learner will have been exposed to the following:<br><br>a) An understanding of the basic concepts in accounting and financial management.<br><br>b) An understanding of the roles of accounting information and financial management in assisting managers make decisions in organisations.<br><br>c) A recognition of the ethical issues in accounting and financial management decision areas.<br><br>d) An understanding and interpretation of reported financial statements.<br><br>e) An understanding of the principles of recording transactions and the control applied in accounting systems.   |

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| <p><b>Applying Knowledge and Understanding:</b><br/> apply, practice, demonstrate, show, plan, design, operate, assemble, use, construct, prepare, create, compose, arrange</p> <p>(Example of learning outcome structure:<br/> Action Verb + Object + Context<br/> <i>Apply principles of good practice to dispense, supply and administer medicinal products and other activities in a pharmacy.</i>)</p> | <p><b>Skills:</b></p>   |
|   | <p>At the end of the module/unit the learner will have acquired the following skills:</p> <ul style="list-style-type: none"> <li>a) Evaluate the performance of an organization by reviewing financial statements.</li> <li>b) Apply accounting information for planning and control and use cost data in decision-making.</li> <li>c) Apply basic costing and financial management techniques to generate information to support decision-making.</li> <li>d) Compute financial statements.</li> <li>e) Assess the nature of accounting information and be able to describe the relationship between different types of financial statements.</li> </ul>   |
|   | <p><b>Module-Specific Learner Skills</b><br/> <i>(Over and above those mentioned in Section B)</i></p> <p>At the end of the module/unit the learner will be able to</p> <ul style="list-style-type: none"> <li>a) Demonstrate skills and abilities in working effectively with others.</li> <li>b) Demonstrate skills in time management and planning.</li> <li>c) Apply analytical and problem solving skills to numerical information.</li> </ul> <p><b>Module-Specific Digital Skills and Competences</b><br/> <i>(Over and above those mentioned in Section B)</i></p> <p>At the end of the module/unit, the learner will be able to</p> <ul style="list-style-type: none"> <li>a) Apply Digital skills to prepare and deliver presentations.</li> <li>b) Exercise effective team working skills through digital technology.</li> <li>c) Search the research literature and documents through digital databases.</li> <li>d) Show a high level of competence in using online learning tools and resources.</li> </ul> |