



University of
Strathclyde
Business
School

Department of Accounting and Finance AG111 Accounting Technologies

2025/26 Semester 1 & 2
20 Module Credits

Module Details

Module Description

This module is designed to provide an introduction to accounting for those students who intend to study accounting. It assumes no prior knowledge.

The module begins by engaging students with the fundamentals of financial accounting to ensure they are comfortable with double entry bookkeeping and accounts preparation. The module moves on to cover an introduction to business law for accountants, ensuring that students are able to identify the legal environment that accountants operate, including the use of company law. The module also provides students with an introduction to management accounting, focusing on simple management accounting techniques.

Teaching Hours

Lectures: All weeks Semester 1, Tuesday 1-3pm in RC345. All weeks Semester 2, Monday 3-5pm in SW105.

Semester 1 Tutorials: Weeks 3-10

Semester 2 Tutorials: Weeks 2-11

Please see the "Tutorial Sign Up" tab on the AG111 Myplace page here: [Course: AG111: Accounting Technologies | classes \(strath.ac.uk\)](https://strath.ac.uk/course/AG111/AccountingTechnologies/classes) for tutorial times/dates: All students are required to sign up for one lab and one tutorial slot per academic year. These are available on a first come first served basis.

Attendance at tutorials is compulsory and will be monitored. If your attendance is unsatisfactory then you will receive a warning letter, which will be retained in a departmental file.

If you are absent from a tutorial or lab please email sbs-accfin-admin@strath.ac.uk. If you are absent due to medical reasons please submit medical evidence or self-certificate via [Pegasus: Personal Circumstances Procedure | University of Strathclyde](#)

Prerequisites

None.

Contact Details

Lecturer: Mr Craig McLaughlin

Room number: Duncan Wing 6.18

Telephone: 0141 548 3167

E-mail: craig.mclaughlin@strath.ac.uk

Office Hours: Monday 1pm to 3pm

Understanding Bookkeeping: Donna Irving - donna.irving@strath.ac.uk

Semester 1 Tutors: Robert Lockhart / Phindu Lipenga / Ola Abdelhamid

Email: robert.lockhart@strath.ac.uk / phindu.lipenga@strath.ac.uk / ola.abdelhamid@strath.ac.uk

Semester 2 Tutors: Ola Abdelhamid / Robert Lockhart

Email: ola.abdelhamid@strath.ac.uk / robert.lockhart@strath.ac.uk

Module Learning

Module Aims

The aim of the module is to provide an introduction to the language and concepts underlying accounting, the institutional structures of accounting and the technical foundations of contemporary accounting.

Learning Objectives and Outcomes

Subject-specific knowledge and skills

On completing this module you will be able to:

Describe the roles and information needs of managers, owners, employees, local communities and users of accounting information.

A1. Explain what financial accounting is and why it is important to society

- A2. Explain and apply the principles of double entry bookkeeping
- A3. Be able to prepare and analyse core financial statements, including The Statement of Comprehensive Income, The Statement of Financial Position and The Cashflow Statement
- A4. Explain and describe management accounting concepts that form part of ethical decision making
- A5 Be able to prepare and analyse information for decision making purposes, using management accounting techniques
- A6. Identify and explain key features of the legal environment in which accountants operate.
- A7 Identify and explain key features of UK company law.

Transferable Skills and Cognitive Abilities:

- B1. Be able to use information to solve and analyse business issues.
- B2. Develop an understanding that accounting and law affect the whole business environment
- B3. Be able to present information in a professional and coherent manner

Achievement Of Learning Outcomes

The achievement of learning outcomes is necessary to successfully complete the module, both in terms of your learning development and in your module assessment. It is important, therefore, that you are confident about achieving these outcomes as the module progresses.

Module Structure Semester 1

Teaching Week	Lecture topic	Reading	Tutorial	Lab
1	Introduction	n/a		
	The Definition of Accounting, Types of Businesses	Chpt 1 (1.1 – 1.6)		
2	The Accounting Equation, Assets, Liabilities and Equity Double Entry	Chpt 2.		
3	Ensuring the Quality of Financial Statements	Chpt 4	1	

Financial Statements from the
Accounting Equation

Chpt 3

4

Recap so far/Catch up week

ICAS Material on
Double Entry

Drop in office
hours

5

Accounting Information for
Service Businesses

Chpt 5

2

1

6

Accounting Information for
Trading Businesses

Chpt 6

3

2

7+8

Published Financial
Statements
Fixed Assets

Chpt 7

4/5

3

Chpt 8

9

Current Assets

Chpt 9

6

4

10

Current Liabilities

Chpt 10

7

5

11

Revision
Revision

Semester 2

Teaching Week	Lecture topic	Reading	Tutorial	Online Video
1	Law Week 1			

2	Law Week 2		Law Tutorial 1	Management Accounting 1 and 2- Introduction to management accounting, differences to financial accounting, introduction to planning and control. Classification of Costs
3	Law Week 3		Law Tutorial 2	
4	Law Week 4		Law Tutorial 3	Management Accounting 3 and 4. Cost classification continued, Using costs in decision making and control. Product costing including apportionment and allocation
5	Law Week 5		Law Tutorial 4	
6	Law Week 6/Notes to the accounts/Ownership Interest	Chapter 12	Law Tutorial 5	Management Accounting 5 and 6- Activity Based costing, job costing cards. Introduction to absorption and marginal costing. Breakeven analysis, short term decision making including breakeven analysis
7	Cashflow Statements		Management Accounting 1	
8	Law Class Test		Management Accounting 2	Management Accounting 7, 8, 9. Cost volume analysis. Introduction to budgeting, the budgeting process leading to creating a master budget, profit and loss and balance sheet. Non-Financial KPI are also covered.
9	Ratio Analysis and Management Accounting 3		Management Accounting 4	
10	Management Accounting Class test		Cashflow Statements	

11	Revision Lecture		Ratio Analysis	
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Assessment and Feedback Details

1. Financial Accounting class test worth 5%. Date: During the semester 1 exam diet.
2. Management Accounting class test worth 5%. Date: Monday 23rd of March 2026.
Feedback/Marks will be released on or before Wednesday 15th April 2026.
3. Understanding Bookkeeping test worth 10%. Date: Semester 2 exam diet.
4. Law Class Test worth 10%. On Monday 9th March 2026. Feedback/Marks will be released on or before Monday 30th March 2026.
5. Final Exam worth 70%. Date: Semester 2 exam diet

An overall weighted average mark of 40% is required to pass the module. Students who receive less than 40% in the law element will be given an automatic fail. This is to allow for accreditation management.

It is a requirement for course completion to submit all assessed coursework. Non-submission of any part will result in an overall mark of zero being awarded for the module.

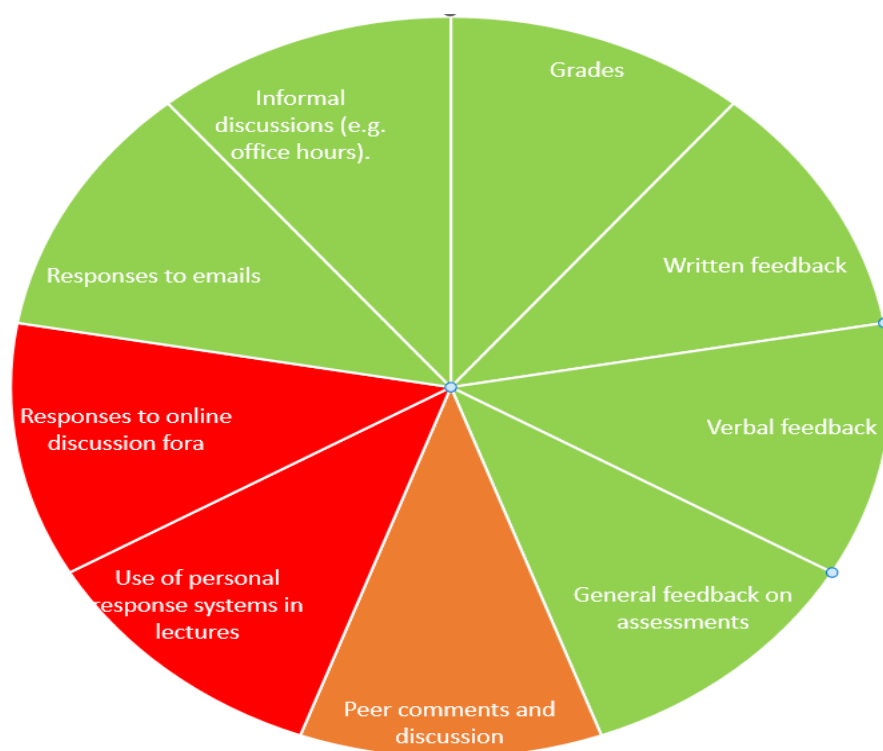
Should a student fail the module due to the law element being failed, they will undertake a further law invigilated assessment in the resit diet. Should the student fail the module overall but they have passed the law element, they will be required to undertake the resit exam in the resit diet. Should the student fail the module overall and the law invigilated assessment they will be required to undertake both elements in the resit diet.

The following forms of feedback will assist you in this module:

<i>Feedback category</i>	<i>Details for module</i>	<i>Colour</i>
Grades	Students will receive marks according to the relevant grading rubric for the task	Green
Written feedback	Students will receive written feedback in the form of an assessment	Green

	report on all forms of assessment	
Verbal feedback	Students will receive weekly verbal feedback in class, as part of the activities that are running	Green
General feedback	Students will receive lots of general feedback on work during the lectures and the tutorials. General feedback will also be provided via an assessment report.	Green
Peer comments and discussion	The class has general discussion forum and forums where students are encouraged to participate and share insights. Students can also share insights during any activity	Amber
Use of personal response systems in lecture	No personal response systems are used.	Red
Responses to online discussion forum	Teaching staff will not monitor the discussion forum or provide responses	Red
Responses to email	Students with specific questions should email the lecturer in charge or attend office hours to discuss.	Green
Informal discussions	There are weekly bookable "slots" for any student wishing to discuss questions with teaching	Green

	staff, which students should book via the link on myplace.	
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Resit Policy

- Students who have failed a module will be given the opportunity to resit the module during the next resit diet.
- Results for resits will not be capped at 40%.

Reassessment

If you do not pass the course on your first attempt or cannot take the exam for medical or personal reasons, you will have to take a re-sit examination. If taking the paper at your second or further attempt, your final assessment will be based entirely on your mark in the re-sit exam. A 40% mark is required in the re-sit examination to pass the class.

Artificial Intelligence

You are not permitted to use Gen-AI tools for this module unless you are a student with an adjustment report on Pegasus where this is explicitly specified as a 'reasonable adjustment'. Any student suspected of using such tools will be subject to investigation outlined in the [Student Discipline Procedure - Academic Misconduct.pdf \(strath.ac.uk\)](#) process.

Reading List

Please refer to the AG111 Myplace page to access the Reading List.

UG Module Manual (1st-3rd Year)

Please refer to the accounting and finance UG manual module for the following ([Years 1-3 Module Manual.docx](#)):

- Tutorial Attendance
- Useful Contacts
- Penalties for Late Submission
- Feedback
- Compensation Scheme
- Resit Policy
- Reassessment
- Universal Marking Guide
- Useful Links