



University of
Strathclyde
Business
School

Department of Accounting and Finance AG111 Accounting Technologies

2024/25 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. It ensures that, in combination with other modules, the accreditation requirements of professional accountancy bodies are met.

Teaching Hours

Lectures: All weeks, Tuesday 1-3pm in TL325 a&b (Semester 1)

Semester 1 Tutorials: Weeks 3-11

Semester 2 Tutorials: Weeks 2-11

Please see the "Tutorial Sign Up" tab on the AG111 Myplace page here: [Course: AG111: Accounting Technologies | classes \(strath.ac.uk\)](#) 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

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Office Hours: Monday 1pm to 3pm

Module Tutors: Robert Lockhart / Ola Abdelhamid

E-mail: Robert.lockhart@strath.ac.uk / ola.abdel-hamid@strath.ac.uk

Understanding Bookkeeping: Donna Irving

E-mail: donna.irving@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.

A.1 Explain how accountancy fits into the overall context of management

A.2 Explain the dual nature of financial transactions

A.3 Explain and apply the principles of double entry bookkeeping and account for fixed assets, depreciation, stocks, accruals and prepayments, bad debts

A.4 Describe the usefulness of cash flow statements;

Alternative formats of teaching materials are available on request.

A.5 Explain and apply the main classifications of costs

A.6 Apply concepts of management accounting in simple situations of decision-making and budgeting.

A.7 Know a range of contemporary management accounting techniques

A.8 Be able to use management accounting techniques to help solve a range of organisational problems

A.9 Be aware of the consequences of information provision and that there is a moral and ethical dimension to accounting.

Cognitive abilities and non-subject specific skills

During this module you will develop abilities and skills in:

B.1 Informal discussion in small groups within the tutorial context

B.2 Problem-solving and analysis

B.3 Computer applications through using a commercial applications package

B.4 Self-paced reinforcement of learning through Understand Bookkeeping self-tuition package

B.5 Evaluation, through coursework assessment.

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 Chpt 8	4/5	3
9	Current Assets	Chpt 9	6	4
10	Current Liabilities	Chpt 10	7	5
11	Revision Revision			

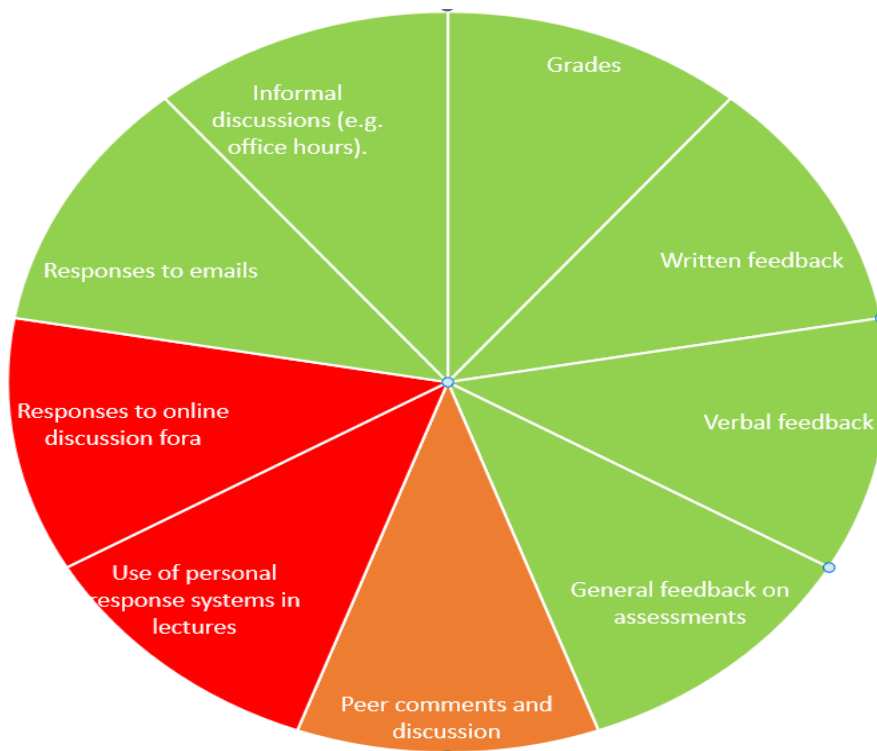
Assessment and Feedback Details

1. Financial Accounting class test worth 5%. Date: During the semester 1 exam diet.
2. Management Accounting class test worth 5%. Date: Tuesday 18th of March 2025.
Feedback/Marks will be released on or before Tuesday 8th of April 2025.
3. Understanding Bookkeeping test worth 10%. Date: Semester 2 exam diet.
4. Law Essay/report worth 10%. Due: 4th of March 2025. Feedback/Marks will be released on or before Tuesday 25th March 2025.
5. Final Exam worth 70%. Date: Semester 2 exam diet

An overall weighted average mark of 40% is required to pass the module.

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.

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



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 \(strath.ac.uk\)](https://strath.ac.uk/student-discipline-procedure-academic-misconduct.pdf) 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](#)