

Heriot Watt Masters Programme - Edinburgh Business School

Course Management



A Great Place to Learn.

PROGRAMME: HERIOT WATT MASTERS
DURATION: 7:30am to 10:30 am
DAY(S): Sunday
MODE: Part-Time
MODULE: Accounting
LECTURER: Dr. Derek Griffith
CAMPUS: Champs Fleurs

Contract Hours:

Actual Hours:

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Class Activity
1	Sunday	7-Jul-2013	7:30-10:30am	3.0	3.00	Overview	1	Value of a knowledge of accounting; the need for, accounting information in decision making within any organisation	None	
2	Sunday	14-Jul-2013	7:30-10:30am	3.0	6.00	Accounting Equation	1	Recording financial transactions	Mod 1, 5	Grace
3	Sunday	21-Jul-2013	7:30-10:30am	3.0	9.00	Accounting Equation and Financial Statements	1	The basic layout of the profit and loss account (sometimes called the income	Mod 2, 3	P Reid
4	Sunday	28-Jul-2013	7:30-10:30am	3.0	12.00	Cash Flow Statements	1	The basic layout;	Mod 4	LMP
5	Sunday	4-Aug-2013	7:30-10:30am	3.0	15.00	Interpretation	1	The need for ratio analysis of external financial statements;	Mod 6	Paper
6	Sunday	11-Aug-2013	7:30-10:30am	3.0	18.00	Emerging issues	1	The choices of accounting principles and their impact on profit	Mod 7	
7	Sunday	18-Aug-2013	7:30-10:30am	3.0	21.00	Introduction to MA	1	Source of costs and how individual costs can be added to determine the total cost of a product	Mod 8, 9	Machine
8	Sunday	25-Aug-2013	7:30-10:30am	3.0	24.00	Overheads/TAC	1	As above	Mod 10	Kettle
9	Sunday	1-Sep-2013	7:30-10:30am	3.0	27.00	ABC	1	As above	Mod 10	Heighway
10	Sunday	8-Sep-2013	7:30-10:30am	3.0	30.00	Costing Techniques	1	As above	Mod 11	Wong
11	Sunday	15-Sep-2013	7:30-10:30am	3.0	33.00	Breakeven Analysis	1	Cost behaviour	Mod 9, 11	Shoes
12	Sunday	22-Sep-2013	7:30-10:30am	3.0	36.00	Decision Making	1	Concept of relevant cost for special decisions;	Mod 11	Wk Sheet
13	Sunday	29-Sep-2013	7:30-10:30am	3.0	39.00	Budgeting	1	techniques of preparing a master budget and supporting schedules;	Mod 12	Joseph

14	Sunday	6-Oct-2013	7:30-10:30am	3.0	42.00	Variances	1	How to calculate the principal variances surrounding material, labour and o'hd	Mod 13	Devon
15	Sunday	13-Oct-2013	7:30-10:30am	3.0	45.00	Investment Decisions	1	The concept of present value	Mod 15	WK sheet
16	Sunday	20-Oct-2013	7:30-10:30am	3.0	48.00	Process Costing	1	Process costing, its use of equivalent units and its two principal methods;	Mod 10	WK sheet
17	Sunday	27-Oct-2013	7:30-10:30am	3.0	51.00	Divisional Performance and Revision	1	How ROI & RI is calculated and the differences them	Mod 14	WK sheet

...Derek Griffith

Lecturer Signature

Date Submitted

Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via class announcement. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to contact their fellow classmates for updates where class sessions have been missed.

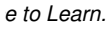
Date syllabus last modified: May 2013

Unit Manager Signature

Quality Assurance Manager Signature

Date received

Date received



Review last session wk	
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