

Module code: MOD010840	Version: 2 Date Amended: 01/Sep/2026
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1. Module Title
Financial and Management Accounting with Digital Systems

2a. Module Leader
Zhengzheng Jia

2b. School
School of Economics, Finance and Law

2c. Faculty
Faculty of Business and Law

3a. Level
4

3b. Module Type
Standard (fine graded)

4a. Credits
30

4b. Study Hours
300

5. Restrictions			
Type	Module Code	Module Name	Condition
Pre-requisites:	None		
Co-requisites:	None		
Exclusions:	None		
Courses to which this module is restricted:	BSc (Hons) Accounting and Finance/(with placement year)/[extended], BSc (Hons) Business with Finance/(with placement year)/[extended] and BSc (Hons) Banking and Finance/(with placement year)/[extended]		

LEARNING, TEACHING AND ASSESSMENT INFORMATION

6a. Module Description
This module provides a comprehensive introduction to the core concepts and practical applications in Financial Accounting, Digital Systems, and Management Accounting. You'll gain an understanding of the principles and tools used in both financial and management accounting, as well as the impact of digital systems in enhancing accounting practices. The module emphasises the role of accounting in business decision-making, the application of various costing methods, and the integration of data analysis techniques for managerial efficiency. Ethical considerations, regulatory frameworks, and environmental impacts in accounting practices will also be discussed.
6b. Outline Content

Financial Accounting & Digital Systems

Key Topics:

- Business Organisation & Structure: Understanding the framework of businesses, organisational design, and the key functions of accounting within these structures.
- Overview of the Accounting Profession: A comprehensive look at the accounting profession, including its regulation, ethical standards, and the role of professional bodies.
- Accounting Information Systems: Introduction to accounting systems, their importance, and how digital tools support the accounting process.
- Accounting Cycle & Double Entry System: Basics of the accounting cycle, principles of double-entry accounting, and its application in financial reporting.
- Environmental & Social Costs: Exploring non-financial aspects, such as environmental and social costs, and the emerging field of carbon accounting.
- Regulation and Financial Crime: Examining the regulatory frameworks governing financial accounting and the impact of financial crimes on organisations and economies.

Management Accounting & Leadership

Key Topics:

- Introduction to Management Accounting: Understanding the purpose and significance of management accounting, and how it contributes to decision-making within organisations. This includes the classification of costs by elements, functions, behaviour, nature, and decision-making impact.
- Cost Accounting Fundamentals: Detailed exploration of how to account for materials, labour, and overheads. Key methods covered will include absorption costing, marginal costing, job costing, batch costing, process costing, and service/operation costing.
- Leadership & Management: Understanding the relationship between leadership and management in the context of performance appraisal, communication, and decision making within an organisation.
- Analytical Techniques: Developing skills in data sourcing, summarising, and analysing financial and operational data. This will include budgeting, forecasting, and the use of tools like Excel for these processes. Additionally, we can incorporate quantitative methods such as regression and correlation for a deeper understanding of managerial decision-making.

6c. Key Texts/Literature

The reading list to support this module is available at: <https://readinglists.aru.ac.uk/>

6d. Specialist Learning Resources

ARU accounting software

7. Learning Outcomes (threshold standards)		
No.	Type	On successful completion of this module the student will be expected to be able to:
1	Knowledge and Understanding	Evaluate and distinguish fundamental accounting terminology, accounting concepts and principles;
2	Knowledge and Understanding	Identify, describe, evaluate and apply of a range of management accounting techniques;
3	Intellectual, practical, affective and transferrable skills	Identify and apply appropriate planning and decision making techniques to management problems involving organisational resources;
4	Intellectual, practical, affective and transferrable skills	Evaluate and distinguish between alternative courses of action using appropriate techniques;
5	Intellectual, practical, affective and transferrable skills	Use Accounting software to support the analysis of raw data;
6	Knowledge and Understanding	Understand the financial system and the fundamentals of financial reporting

8a. Module Occurrence to which this MDF Refers				
Year	Occurrence	Period	Location	Mode of Delivery
2026/7	ZZF	Template For Face To Face Learning Delivery		Face to Face

8b. Learning Activities for the above Module Occurrence			
Learning Activities	Hours	Learning Outcomes	Details of Duration, frequency and other comments
Lectures	0	N/A	N/A
Other teacher managed learning	51	1-6	2-hour Tutor-led Workshop (2 hr x 12 weeks) 2-hour Student- led Workshop (2 hr x 12 weeks) Screencast or equivalent (20 minute maximum) x 10 weeks minimum
Student managed learning	249	1-6	Learning activities provided and explained on Canvas
TOTAL:	300		

9. Assessment for the above Module Occurrence					
Assessment No.	Assessment Method	Learning Outcomes	Weighting (%)	Fine Grade or Pass/Fail	Qualifying Mark (%)
010	Coursework	1-6	100 (%)	Fine Grade	30 (%)
Quiz 1.5 hours and Individual Submission 2000 words					

Assessment components for Element 010				
Component No.	Assessment Title	Submission Method	Weighting (%)	Components needed for Mark Calculation?
010/1	Quiz test mid-term - one and a half hours	Scheduled Activity: Timetabled assessment task	50 (%)	All
010/2	Individual Submission in week 12 - 2000 words	Canvas	50 (%)	

In order to pass this module, students are required to achieve an overall mark of 40% (for modules at levels 3, 4, 5 and 6) or 50% (for modules at level 7*).

In addition, students are required to:

- (a) achieve the qualifying mark for each element of fine graded assessment as specified above
- (b) pass any pass/fail elements

[* the pass mark of 50% applies for all module occurrences from the academic year 2024/25 – see Section 3a of this MDF to check the level of the module and Section 8a of this MDF to check the academic year]