

MODULE **DESCRIPTOR**

MODULE TITLE	INFORMATION SYSTEMS AND THE BUSINESS ENVIRONMENT		
MODULE CODE	AC1300 (L4)	CREDIT VALUE	20 CREDITS / 10 ECTS
SCHOOL	SCHOOL OF BUSINESS AND MANAGEMENT		

MODULE AIMS

The module aims to give the student an understanding of computerised data processing and analysis in the context of the business environment. It will also give the students hands-on practice in developing their skills in the use of accounting software. The module looks at business formations, considering aspects of specialist business functions and the socio-legal framework. Students will develop an understanding of the key characteristics of business organisations in the UK and international trade and how accounting information systems work.

MODULE CONTENT

Types of business organisation.

Business organisations and operations, including international trade.

Business functions, including management of purchasing, production, marketing, finance and logistics.

The legal, social and technological environment of modern business.

Accounting information system and the nature of data processing.

The controls needed to prevent error / fraud in information systems.

Practical use of computers for business and accounting applications...

INTENDED LEARNING OUTCOMES

On successful completion of this module a student will be able to:

1.	Explain how computers function to serve accounting and business systems;		
2.	Outline some common applications of computers in business and accounting;		
3.	Explain and demonstrate the use of computer spreadsheet and accounting packages;		
4.	Discuss the characteristics of business organisations in the UK and the implications of		
	international trade;		
5.	Explain the key functions in the business context, e.g. marketing, planning, production and		
	procurement;		
6.	Demonstrate an awareness of the legal, social and technological environment in which		
	businesses operate		

TEACHING METHODS

Material will be introduced in the one lecture per week and followed up by directed reading and discussion. There will also be one group session each week comprising work on case material in seminars. Coursework tests are designed to promote student centred learning. As an example, a group of students would be asked to develop a business Simventure and produce a report evaluating the production and development of the business plan with reference to the key functions in a business context. Work by students should include guided reading and problem solving. Several textbooks are recommended as is additional reading

The teaching strategy supports this in introducing in lectures, discussion of assumptions and raising questions of applicability and validity, the students will apply the accounting concepts, conventions and techniques taught in modules AC1100, AC1200. Group sessions not only develop technical problemsolving skills (in areas that are new to the students) but also encourage students to develop their critical skills.

The end of year unseen 3-hour examination accounts for 70% of the total marks. This may contain problem solving questions, commentaries on problem solving situations or discussion essays that demand a critical appraisal of a technique or its application. A choice of questions will normally be given.



Students will draw on and enhance graduate attributes of planning, communication, literacy and analysis and develop confidence and expand their intellectual ability through constructing argument and exploring perspectives. This will aid employability with the accounting profession and careers in general business management. Against this background, the assessment criterion is designed to meet the professional exemption criteria.

ASSESSMENT METHODS

This module is assessed through 2 written examinations (2 hours 30% & 3 hours 70%).