

Module Layout
BEC213 / Introduction to Accounting

Faculty	FEM	Economics and Management	
Programme of Study	BEC	Business Economics	
Module	BEC213	Introduction to Accounting	
Level of Study	Undergraduate	Graduate	
	√	Master	Doctoral
Language of Instruction	English		
Mode of Delivery	Distance		
Module Type	Required		Electives
	√		
Number of Group Consulting Meetings	Total	Physical Presence	Online
	5	-	5
Number of Assignments	2		
Final Grade Calculation	Assignments	Weekly Activities	Final Exam
	30 %	10 %	60 %
Number of European Credit Transfer System (ECTS)	10		

Module Description

The BEC213 “Introduction to Accounting” introduces students to the principles and rules of accounting, accounting statements/financial information and analysis of accounting statements. It is designed for students with no prior knowledge of accounting, this course explains the purpose, meaning, interpretation and use of financial accounting data. The course material aims to present students the basic concepts of accounting, to present and understand the accounting cycle, to determine the profit/loss of a business during a year, to draw up the basic statements of accounting/financial information and to analyze them using various analysis tools such as indexes.

Pre-requisite Modules

None

Co-requisite Modules

None

Grading Scheme			
Assessment Method	Percentage on Final Grade	Workload	
		Hours	ECTS
Study Week (13 weeks * ~12 hours of study) (2 weeks * ~18 hours of study)	0%	~180 - ~210	7
Weekly Interactive Activities	10 %	~25 - ~30	1
Assignment 1	15 %	~18 - ~25	1
Assignment 2	15 %	~18 - ~25	1
Final/Repeat Examination	60 %	3	-
Total	100 %	~250 - ~300	10

Grading Rules and Assessment methods

- Students are evaluated with 9, if they earn 90% of the possible grade, i.e. $90\% * 10 = 9$, etc.
- **Passing rate**
 - 50% of the Assignments
 - 50% of the Interactive Activities
 - Students are allowed to participate in the final exam of a Module if they have overall earned the minimum grade ($\geq 50\%$) in both their Assignments and Interactive Activities
 - 50% of the Final Exam

If a student obtains a grade with decimal points, then the final grade is rounded to the nearest half unit. This module (Thematic Unit) is considered to have been successfully completed when the grade is equal to or higher than 5.0.