

Implementation plan Finished

Study unit	Principles of Accounting (A9011), 5.0
Implementation	HCA1221: 2/2012-2013 (10.01.2013 - 21.06.2013)
Type	INITIATION OF PROFESSIONAL GROWTH (A800)
Groups	Primary: HCA12SN Others :
Involved in the project	
Lecturers	
Number of participants	Minimum: Maximum:
Enrolment period	26.11.2012 08:00 - 02.12.2012
Main timing for implementation	
Applicability	For exchange students: Yes For elective studies: No Open UAS student: No Suitable for virtual UAS: Yes
Teachers	Koivusalo Kaija (Teacher in charge), Jääskeläinen Sari (Other teacher)
Campus	Laurea Leppävaara
Main location for implementation	
Implementation method	Optima realization/student group, Other method of implementation, Web/virtual Language: English Virtuality: 2 cr Integration of R&D: 0 cr
Implementation class	
Focus areas	
Evaluation at the latest	21.07.2013 Storing of graded material ends.: 21.06.2014
Exam days	
Having completed the study unit the student is able to	• explain the difference between management and financial accounting • know the principles of business profitability • analyse the financial status of a company using key figures
Previous studies	Business Operations in a Changing Market or equivalent knowledge
Learning objectives	Students will learn the principles of financial accounting (bookkeeping basics) and management accounting (forecasting, budgeting, cost accounting). Students become familiar with cost-volume profit analysis, financial analysis, reporting and key performance indicators. They acquire business competence that will also be useful for their own enterprises.
Contents	• key accounting concepts • basics of financial and management accounting • cost-volume profit analysis • cost accounting • bookkeeping process and accounting documents • income statement and balance sheet • financial reporting and ratio analysis
Tutoring and communication	Study unit description and schedule will be given on the first lecture on 10 Jan, 9-11.30, Tuomo.