

Implementation plan Finished

Study unit	Principles of Accounting (A9011), 5.0
Implementation	HCA1321: 2/2013-2014 (07.01.2014 - 20.06.2014)
Type	INITIATION OF PROFESSIONAL GROWTH (A800)
Groups	Primary: HCA13SN Others :
Involved in the project	
Lecturers	Kaija Koivusalo, Jussi Kaulio, Sari Jääskeläinen, Mika Hentunen
Number of participants	Minimum: Maximum:
Enrolment period	02.12.2013 08:00 - 08.12.2013
Main timing for implementation	On working days during daytime
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), Kaulio Jussi (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	21.06.2014 Storing of graded material ends.: 21.06.2015
Exam days	Re-exams: 22.05.2014
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.