

Introduction to Accounting

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We're delighted you're thinking about studying at Brunel University London.

Our lecturers in the Brunel Business School have put together the following information to help you prepare for your course. This will give you a snapshot of the materials and reading list you'll be using. You'll get a full breakdown of information before you enrol.

On our website you can also [find out more about your modules](#) and [chat to a current student](#).

If you have any more questions, [please get in touch](#).

We look forward to welcoming you to Brunel.

Sample lecture/coursework questions Reading list

1. What are the differences between financial and management accounting?
 2. How do you calculate break-even analysis and explain capital appraisal?
 3. What is VAT and its functions? Why is it important?
 4. Depreciation and bad debt, explain these terms and how do they work?
 5. LIFO/FIFO, what are they and why do we need to understand them?
 6. Control accounts and bank reconciliation, discuss these terms and use appropriate examples
- Wood & Sangster (2019) Business Accounting 1, 14th ed, Pearson Education Limited – BRUNEL SPECIAL EDITION
 - Atrill, P. and McLaney, E.J. (2018). Accounting and Finance for Non-Specialists, 11th ed, Pearson Education Limited.
 - Weetman, P. (2019). Financial and management accounting, 8th ed Pearson UK.
 - Collis, J., Holt, A. and Hussey, R. (2017). Business accounting, 3rd Edition, Palgrave.



Indicative content

Study Themes	Reading
Introduction to Accounting	Chapter 1, Wood & Sangster, 2019
Double entry book-keeping	Chapter 8 & 9, Wood & Sangster, 2019
Accounting concepts & books and ledgers	Chapter 13 & 14, Wood & Sangster, 2019
Accounting for sales, purchases and expenses	Chapter 15 & 16, Wood & Sangster, 2019
Control accounts & bank reconciliation	Chapter 26 & 27, Wood & Sangster, 2019
Accounting for VAT	Chapter 18, Wood & Sangster, 2019
Income statements and balance sheets	Chapter 19 20 & 21, Wood & Sangster, 2019
Financial statement adjustments – bad and doubtful debts, depreciation, accruals and prepayments	Chapter 22, 23 & 24, Wood & Sangster, 2019
Inventory valuation	Chapter 25, Wood & Sangster, 2019
Introduction to accounting ratios	Chapter 28 & 29, Wood & Sangster, 2019
Introduction to management accounting	Chapter 3, Wood & Sangster, 2019
Accounting for management control	Chapter 2, Wood & Sangster, 2019
Cash budgets	Chapter 4 & 5, Wood & Sangster, 2019
Break-even analysis	Chapter 6, Wood & Sangster, 2019
Capital appraisal of projects	Chapter 7, Wood & Sangster, 2019

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