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Title: INTRODUCTION TO FINANCIAL REPORTING AND CORPORATE GOVERNANCE
 Status: Definitive
 Code: **4004BUSAF** (117240)
 Version Start Date: 01-08-2017

Owning School/Faculty: Academic Portfolio
 Teaching School/Faculty: Academic Portfolio

Team	Leader
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Academic Level: FHEQ4 **Credit Value:** 12 **Total Delivered Hours:** 41
Total Learning Hours: 120 **Private Study:** 79

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	26
Tutorial	13

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Examination	75	2
Report	AS2	Individual written assignment	25	

Aims

This core module builds on Introduction to Financial Accounting. It develops students' financial accounting knowledge and provides an introduction to the regulatory framework of accounting, corporate governance and ethics.

Learning Outcomes

After completing the module the student should be able to:

- 1 Prepare financial statements for companies.
- 2 Prepare partnership accounts
- 3 Analyse, interpret and evaluate financial statements.
- 4 Demonstrate an understanding of the importance of corporate governance and business and personal ethics.
- 5 Demonstrate a knowledge of the regulatory framework of accounting.

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

EXAM	1	2	3	4	5
Report	4	5			

Outline Syllabus

Introduction to limited companies.

Preparation of profit and loss accounts and balance sheets for a limited company.

Preparation of partnership accounts.

Analysis interpretation and evaluation of company accounts.

Analysis interpretation and evaluation of published financial statements.

Corporate governance.

Business and personal ethics.

Regulatory framework of accounting.

Corporate social responsibility accounting.

Learning Activities

Lectures/Tutorials

Private Study

Notes

The coursework provides an opportunity for formative feedback. The examination is the terminal summative assessment.