

## Liverpool John Moores University

Title: INTRODUCTION TO FINANCIAL REPORTING AND CORPORATE GOVERNANCE  
Status: Definitive  
Code: **4004KFLAF** (118001)  
Version Start Date: 01-08-2011  
Owning School/Faculty: Liverpool Business School  
Teaching School/Faculty: Kaplan Financial London

Team	Leader
Angela Bowdery	
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**Academic Level:** FHEQ4  
**Credit Value:** 12.00  
**Total Delivered Hours:** 41.00  
**Total Learning Hours:** 120  
**Private Study:** 79

### Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	26.000
Tutorial	13.000

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Examination	75.0	2.00
Report	AS2	Individual written assignment	25.0	

### 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
CW	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

### References

<b>Course Material</b>	Book
<b>Author</b>	Wood F. & Sangster A.
<b>Publishing Year</b>	2008
<b>Title</b>	Business Accounting 1 UK GAAP
<b>Subtitle</b>	
<b>Edition</b>	(1st Edition)
<b>Publisher</b>	FT Prentice Hall
<b>ISBN</b>	9780273718765

## **Notes**

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