

Liverpool John Moores University

Title: Introduction to Financial Reporting & Corporate Governance
Status: Definitive
Code: **4004LBSAF** (121663)
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management
Teaching School/Faculty: Business and Management

Team	Leader
Nobert Osemeke	Y

Academic Level: FHEQ4 **Credit Value:** 20 **Total Delivered Hours:** 57

Total Learning Hours: 200 **Private Study:** 143

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	22
Online	11
Workshop	22

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Presentation	AS1	Group Presentation	25	
Exam	AS2	Closed Book Examination	75	2

Aims

This module builds on the module 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 limited companies.
- 2 Analyse, interpret and evaluate financial statements.
- 3 Demonstrate an understanding of the importance of corporate governance and business and personal ethics.
- 4 Demonstrate a knowledge of the regulatory framework of accounting.

Learning Outcomes of Assessments

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

Group Presentation					3
Closed Book Examination	1	2	3	4	

Outline Syllabus

Introduction to limited companies
Introduction to Financial Reporting Standards
Preparation of statement of profit and loss and statement of financial position for limited companies
Analysis, interpretation of financial statements
Corporate Governance
Business and personal ethics
Regulatory framework of accounting
Corporate social responsibility accounting

Learning Activities

A combination of lectures, workshops (with student activities) and private study.

Notes

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