

## Liverpool John Moores University

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Title: Introduction to Financial Reporting & Corporate Governance  
Status: Definitive  
Code: **4504AFYPC** (123180)  
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management  
Teaching School/Faculty: YPC International College (Kolej Antarabangsa YPC)

Team	Leader
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**Academic Level:** FHEQ4      **Credit Value:** 20      **Total Delivered Hours:** 46  
**Total Learning Hours:** 200      **Private Study:** 154

### Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	22
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.