

## Liverpool John Moores University

Title: Financial Reporting and Corporate Governance  
Status: Definitive  
Code: **4506IYBSG** (124516)  
Version Start Date: 01-08-2021

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

Team	Leader
Amanda Mason	Y

**Academic Level:** FHEQ4  
**Credit Value:** 20  
**Total Delivered Hours:** 80  
**Total Learning Hours:** 200  
**Private Study:** 120

### Delivery Options

Course typically offered: Semester 2 and Summer

Component	Contact Hours
Lecture	39
Tutorial	13
Workshop	26

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	Exam	2 hour closed book exam	75	2
Presentation	Pres	20 minute group presentation	25	

### 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 Demonstrate knowledge of the regulatory framework for accounting
- 3 Analyse, interpret and evaluate financial statements
- 4 Demonstrate an understanding of the importance of corporate governance and business and personal ethics

### **Learning Outcomes of Assessments**

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

Exam	1	2	3
Group Presentation	4		

### **Outline Syllabus**

- *Regulatory framework of accounting*
- *Consideration of SSAP 9, FRS 15.*
- *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*
- *Corporate social responsibility accounting*

### **Learning Activities**

Lectures, workshops, tutorials.

### **Notes**

Students will focus on accounting applications within the world of business such as profit, costing, regulations and budgets.