

# Financial Reporting

## Module Information

2022.01, Approved

### Summary Information

Module Code	5612DGABW
Formal Module Title	Financial Reporting
Owning School	Business and Management
Career	Undergraduate
Credits	20
Academic level	FHEQ Level 5
Grading Schema	40

### Teaching Responsibility

LJMU Schools involved in Delivery
LJMU Partner Taught

### Partner Teaching Institution

Institution Name
Dong A University

### Learning Methods

Learning Method Type	Hours
Lecture	11
Online	11
Seminar	22

### Module Offering(s)

Display Name	Location	Start Month	Duration Number Duration Unit
SEP-PAR	PAR	September	12 Weeks

## Aims and Outcomes

Aims	The module develops financial reporting knowledge in the context of the regulatory and conceptual frameworks and International Accounting Standards
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**After completing the module the student should be able to:**

### Learning Outcomes

Code	Number	Description
MLO1	1	Critically analyse and interpret individual company and group financial statements
MLO2	2	Evaluate the regulatory and conceptual frameworks for financial accounting
MLO3	3	Analyse the use of alternative accounting policies in the preparation of financial statements.

## Module Content

Outline Syllabus	Overview of the international financial reporting environment Regulatory and conceptual frameworks Accounting for groups of companies Accounting standards and accounting policies Analysis, interpretation and limitations of published financial statements and annual report
Module Overview	
Additional Information	The final assessment will take the form of a case study style or seen exam

## Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Module Learning Outcome Mapping
Exam	Examination	75	3	MLO1, MLO3
Test	Test	25	0	MLO2

## Module Contacts

### Module Leader

Contact Name	Applies to all offerings	Offerings
Lucy McGrath	Yes	N/A

### Partner Module Team

Contact Name	Applies to all offerings	Offerings
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