

## Liverpool John Moores University

Title: INTERNATIONAL ACCOUNTING PRINCIPLES  
Status: Definitive  
Code: **7018BUSAE** (100248)  
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School  
Teaching School/Faculty: Liverpool Business School

Team	Leader
Roger Pegum	Y

**Academic Level:** FHEQ7  
**Credit Value:** 15.00  
**Total Delivered Hours:** 32.00  
**Total Learning Hours:** 150  
**Private Study:** 118

### Delivery Options

Course typically offered: Semester 1

Component	Contact Hours
Workshop	30.000

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Open Book Examination	67.0	2.00
Essay	AS2	Coursework	20.0	
Essay	AS3	Portfolio	13.0	

### Aims

*To provide underpinning knowledge of international accounting theory and practice.*

### Learning Outcomes

After completing the module the student should be able to:

- 1 Explain and appraise the complex requirements in the preparation of accounting

- statements using International Financial Reporting Standards.
- 2 Critically analyse the information contained within these statements.
  - 3 Reflect critically on his/her learning activities and prepare a plan for the improvement of his/her performance.

## Learning Outcomes of Assessments

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

EXAM	1	2
ESSAY	2	
ESSAY	3	

## Outline Syllabus

*Framework for the preparation and presentation of financial statements.*

*International Accounting Standards.*

*International Financial Reporting Standards.*

*Analysis of financial statements.*

## Learning Activities

Diagnostic testing of accounting.

Improving self reflection on learning.

Creation of Personal Development Plan.

Reading and completion of work as set.

Participation in learning activities.

## References

<b>Course Material</b>	Book
<b>Author</b>	Elliott, B and Elliott, J
<b>Publishing Year</b>	2007
<b>Title</b>	Financial Accounting and Reporting
<b>Subtitle</b>	
<b>Edition</b>	11th Edition
<b>Publisher</b>	FT Prentice Hall

<b>ISBN</b>	0273708704
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<b>Course Material</b>	Book
<b>Author</b>	Nobes, C and Parker, R
<b>Publishing Year</b>	2006
<b>Title</b>	Comparative International Accounting
<b>Subtitle</b>	
<b>Edition</b>	9th Edition
<b>Publisher</b>	FT Prentice Hall
<b>ISBN</b>	0273703579

<b>Course Material</b>	Book
<b>Author</b>	British Accounting Review
<b>Publishing Year</b>	0
<b>Title</b>	
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	European Accounting Review
<b>Publishing Year</b>	0
<b>Title</b>	
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	
<b>ISBN</b>	

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## Notes

The preparation and analysis of international financial statements.

The portfolio provides the opportunity for formative assessment; the coursework provides a vehicle for formative feedback; the examination is the summative terminal assessment.