

Liverpool John Moores University

Title: INTERNATIONAL ACCOUNTING ISSUES
Status: Definitive
Code: **7020BUSAE** (100251)
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 2

Component	Contact Hours
Workshop	30.000

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Examination	67.0	2.00
Essay	AS2	Coursework	33.0	

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 complex issues causing controversy in the preparation of accounting statements using International Financial Reporting Standards.

- 2 Critically analyse the information contained within these statements and identify alternative treatments.

Learning Outcomes of Assessments

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

EXAM	1	2
ESSAY	2	

Outline Syllabus

Critical Issues in the preparation and presentation of financial statements.

Areas of controversy in the development and implementation of International Accounting Standards.

The Principles and Issues in International Financial Reporting Standards.

The advanced analysis of financial statements.

Learning Activities

Workshops.

References

Course Material	Book
Author	Elliott, B and Elliott, J
Publishing Year	2007
Title	Financial Accounting and Reporting
Subtitle	
Edition	11th Edition
Publisher	FT Prentice Hall
ISBN	0273708704

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

Course Material	Book
Author	British Accounting Review
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

Course Material	Book
Author	European Accounting Review
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

Notes

The module provides an opportunity to address many controversial issues in international accounting.