

Liverpool John Moores University

Title: INTERNATIONAL ACCOUNTING PRINCIPLES
Status: Definitive
Code: **7500FTKAG** (106440)
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School
Teaching School/Faculty: Kaplan Financial London

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
CW	2	
CW	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

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
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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 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.