1. **Title of the module**

BUSN8017 (CB8017) International Finance Reporting

1. **School or partner institution which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 7

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Autumn

1. **Prerequisite and co-requisite modules**

None

1. **The programmes of study to which the module contributes**

MSc Finance (International Accounting)

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 Demonstrate knowledge and understanding of the international context in which corporate financial reports are prepared and used.

8.2 Demonstrate knowledge and understanding of the purpose, conceptual basis, functioning and limitations of international financial reporting and accounting harmonisation.

8.3 Demonstrate knowledge and understanding of the technical processes involved in the preparation of corporate financial reports in an international context and of possible alternative approaches.

8.4 Comprehend, organise, evaluate, manipulate and interpret corporate financial reporting information prepared in an international context.

8.5 Identify and respond appropriately to deficiencies in corporate financial reporting information prepared in an international context.

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 Demonstrate critical thinking

9.2 Select, organise, develop and synthesis complex material

9.3 Problem solve

9.4 Plan, work and study independently

9.5 Demonstrate quantitative skills.

9.6 Conduct research into business and management issues.

9.7 Identify, find, record, organise and manipulate relevant knowledge.

9.8 Communicate orally and in writing

1. **A synopsis of the curriculum**

The module covers both the infrastructure of international financial reporting and selected technical issues critical in preparing and using corporate financial reports in an international context. It looks at international harmonisation and convergence and the development of international accounting standards. The theory of international financial reporting is discussed and illustrated by an examination of various technical issues. The constraints inherent in reporting to international financial markets, and the needs of international financial analyst, are explored.

1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Alexander, D., Britton, A. and Jorissen, A. (2011), *International financial reporting and analysis* (5th edition), Andover: Cengage Learning

Deegan, C. and Ward A.M. (2013). *Financial accounting and reporting an international approach*. New York: McGraw-Hill

Elliott, B. and Elliott, J. (2012), *Financial accounting and reporting* (15th edition), Harlow: Financial Times Prentice Hall

Melville, A. (2011*). International financial reporting a practical guide*. (3rd edition). Harlow: Financial Times Prentice Hall

Nobes, C. and Parker, R. (2010), *Comparative international accounting*, (11th edition) Harlow; Financial Times Prentice Hall

Roberts, C., Weetman, P. and Gordon, P. (2008), *International financial accounting: A comparative approach*, (4th edition) Harlow: Prentice Hall/Financial Times

1. **Learning and teaching methods**

Total contact hours: 37

Private study hours: 113

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods

In-Course Test (20%)

Individual Essay (1800 words) (20%)

Examination, 2 hour (60%).

13.2 Reassessment methods

Reassessment instrument: 100% exam.

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 9.1 | 9.2 | 9.3 | 9.4 | 9.5 | 9.6 | 9.7 | 9.8 |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lectures | **x** | **x** | **x** | **x** | **x** | **x** |  |  |  | **x** |  |  |  |
| Seminars | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** | **x** |
| Independent study | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| Revision session | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** | **x** |
| **Assessment method** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Exam | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** |  | **x** | **x** |
| In class test | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| Individual Essay | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |

1. **Inclusive module design**

The School recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Canterbury

1. **Internationalisation**

Accounting is an international language and associated quantitative techniques will reflect this. The intended learning outcomes are applicable worldwide as part of the universal principles of Finance. With regard to subject content, the material within the syllabus has been developed for use within an international educational setting for students who will apply the theories of Accounting in a wide range of international contexts. The reading list also has references to international research. Our international teaching team is also diverse and international. Our support for students in KBS is also internationally attuned, given our international student body.

**FACULTIES SUPPORT OFFICE USE ONLY**

**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
| 18/01/2016 | Minor | Sept 16 | 13 |  |
|  |  |  |  |  |

Revised FSO Jan 2018