1. **Title of the module**

BUSN7730 (CB773): Financial Reporting and Analysis

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 5

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**

Prerequisites: CB330 Fundamentals of Financial Accounting or CBxxx Fundamentals of Accounting and CB367 Introduction to Data Analysis and Statistics for Business

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

BSc (Hons) Finance and Investment and associated programmes

1. **The intended subject specific learning outcomes.**

On successfully completing the module students will be able to:

8.1 Demonstrate a comprehensive knowledge and understanding of the regulatory, commercial, professional and social environment within which financial statements are prepared, published and used.

8.2. Demonstrate a comprehensive knowledge and understanding of the technical language and practices employed in recognition, measurement and disclosure in financial statements in the UK and internationally.

8.3 Perform company financial analysis and valuations using corporate financial statements and other relevant financial data.

8.4 Critically evaluate arguments and evidence in company financial statements and valuations.

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

9.1 Understand and evaluate arguments and evidence.

9.2 Analyse the financial performance and position of a business.

9.3 Use communication and information technology in acquiring, analysing and communicating information.

9.4 Demonstrate ability to undertake independent and self-managed learning.

1. **A synopsis of the curriculum**

The module aims to provide students with a thorough understanding of the financial accounting techniques at an advanced level and gain an appreciation of the regulatory and social environment within which financial reporting takes place. They will also be able to analyse corporate financial statement information and to make performance evaluations and investment decisions.

Indicative topics may include:

* Conceptual framework of financial reporting
* Financial Reporting environment
* Off Balance sheet financing
* Group Accounting
* Ratio analysis
* Economics of valuation and valuation models
* Financial reporting model
1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Essential reading:

Elliot, B, Elliott, J. (2015) *Financial Accounting and Reporting.* 17th edn. London: Prentice Hall

Palepu, K.G. Healey, P.M. and Peek, E. (2013) *Business Analysis and Valuation: Text and Cases.* IFRS Edition, Mason: Thompson South Western

Other reading:

Alexander, D Britton, A Jorissen, A, Alexander, D. (2011) *International Financial Reporting* 5th edn. Andover: Cengage Learning

Holmes, G. Sugden, A. and Gee, P. (2008) *Interpreting Company Reports and Accounts,* 10th edn. London: Prentice Hall

1. **Learning and teaching methods**

The module will be taught by lectures, seminars and private study.

Total Contact Hours: 33

Private Study Hours: 117

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

Exam – 2 hour, unseen, closed book (70%)

Individual Essay – 1,500 words (30%)

* 1. Reassessment methods

100% examination

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* | *9.1* | *9.2* | *9.3* | *9.4* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |
| Independent study | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Lectures | **X** | **X** | **X** | **X** | **X** | **X** |  |  |
| Seminars | **X** | **X** | **X** | **X** | **X** | **X** | **X** |  |
| **Assessment method** |  |  |  |  |  |  |  |  |
| Individual essay (1,500 words) | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Examination - two-hour, unseen | **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**

Medway

1. **Internationalisation**

International Accounting Standards will be learned within the module along with a critical analysis of the process of harmonisation of financial reporting on a global basis.

**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.**

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| --- | --- | --- | --- | --- |
| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
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