1. **Title of the module**
   Corporate Reporting 2 – PRSN5105

2. **School or partner institution which will be responsible for management of the module**
   Pearson College London

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

4. **The number of credits and the ECTS value which the module represents**
   30 credits (7.5 ECTS)

5. **Which term(s) the module is to be taught in (or other teaching pattern)**
   This module can be run in any term: Autumn or Spring or Summer

6. **Prerequisite and co-requisite modules**
   Principles of Corporate Reporting (level 4)

7. **The programmes of study to which the module contributes**
   - BSc Professional Accounting in Business - core module
   - Integrated Masters in Advanced Professional Accounting in Business - core module

8. **The intended subject specific learning outcomes.**
   On successfully completing the module students will be able to:
   8.1 Explain the accounting treatment for the main components of the main financial statements under International Financial Reporting Standards (IFRSs).
   8.2 Apply conceptual and regulatory frameworks for financial reporting.
   8.3 Critically discuss the value and limitations of IFRSs.
   8.4 Account for common transactions in accordance with IFRSs.
   8.5 Prepare and present financial statements for single entities and business combinations in accordance with the application of appropriate IFRSs.
   8.6 Demonstrate a financial fluency and effectively communicate information through analysis and interpretation of financial statements.

9. **The intended generic learning outcomes.**
   On successfully completing the module students will be able to:
   9.1 Use a range of established techniques to critically analyse information, and propose solutions to problems.
10. **A synopsis of the curriculum**
The module aims to provide learners with a comprehensive understanding of the financial reporting process and specific accounting treatment of a range of transactions and balances. Learners should be able to apply International Financial Reporting Standards (IFRSs) in order to compliantly produce the main financial statements.

**Overview of curriculum:**
- The conceptual and regulatory framework for financial reporting: the need for a conceptual framework and the characteristics of useful information, recognition and measurement, specialised, not-for-profit, and public sector entities, regulatory framework, the concepts and principles of groups and consolidated financial statements
- Accounting for transactions in financial statements: tangible and intangible non-current assets, impairment of assets, inventory and biological assets, financial instruments, leasing, provisions and events after the reporting period, taxation, reporting financial performance, revenue, government grants
- Accounting for group transactions: group structures, intra-group transactions, goodwill, non-controlling interest, associates, provisions for unrealised profits
- Preparing individual and group financial statements
- Analysing and interpreting financial statements: 1. Limitations of financial statements 2. Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs 3. Limitations of interpretation techniques.

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

- ACCA F7 Complete Text.

Access to a comprehensive online database of journal articles and other relevant publications on the Online Learning Environment.

12. **Learning and Teaching methods**

For full details please see the teaching and learning strategy in the programme specification. Students can study this module in the interactive classes model or the mentored independent model. Those on the former will typically experience two lectures and two seminars each week.
13. Assessment methods.

This module will be summatively assessed as follows:

- 3 hour (plus 15 minute reading time) summative written examination (75% of overall grade);
- 15 minute oral coursework presentation (25% of overall grade).

A pass must be achieved in all elements of assessment in order to pass the module.

14. Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section 12) and methods of Assessment (section 13)

<table>
<thead>
<tr>
<th>Module learning outcome</th>
<th>8.1</th>
<th>8.2</th>
<th>8.3</th>
<th>8.4</th>
<th>8.5</th>
<th>8.6</th>
<th>9.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning/teaching method</td>
<td>Hours allocated</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Private Study</td>
<td>240</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Lectures</td>
<td>20</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Seminar</td>
<td>30</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Assessment method

<table>
<thead>
<tr>
<th>Assessment method</th>
<th>8.1</th>
<th>8.2</th>
<th>8.3</th>
<th>8.4</th>
<th>8.5</th>
<th>8.6</th>
<th>9.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oral coursework assignment (250% grade)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Summative examination (75% grade)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>
15. Pearson College London recognises and has embedded the expectations of current disability equality legislation, and supports students with a declared disability or special educational need in its teaching.

Within this module we will make reasonable adjustments wherever necessary, including additional or substitute materials, teaching modes or assessment methods for students who have declared and discussed their learning support needs. Arrangements for students with declared disabilities will be made on an individual basis, in consultation with the College's Registry which oversees disability/dyslexia student support, and specialist support will be provided where needed.

16. **Campus(es) or Centre(s) where module will be delivered:**
   - Pearson College London

If the module is part of a programme in a Partner College or Validated Institution, please complete sections 17 and 18. If the module is not part of a programme in a Partner College or Validated Institution these sections can be deleted.

17. **Partner College/Validated Institution:**
   - Pearson College London

18. **University School responsible for the programme:**
   - Kent Business School
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.

<table>
<thead>
<tr>
<th>Date approved</th>
<th>Major/minor revision</th>
<th>Start date of the delivery of revised version</th>
<th>Section revised</th>
<th>Impacts PLOs (Q6&amp;7 cover sheet)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>