

LBUSI62133A Corporate Reporting Course Descriptor

Discipline	Business and Project Management
UK Credit	15
FHEQ level	6
Prerequisites	N/A
Corequisites	N/A

Course Overview

The course aims to provide learners with an in-depth understanding of the regulatory framework for corporate reporting and the skills to prepare, interpret, and critically evaluate the current issues in accounting regulation. Learners are expected to exercise professional judgement in relation to reporting for group entities and foreign entities, communicating clearly and succinctly with a range of stakeholders.

Learning Outcomes

On successful completion of the course, learners will be able to:

Knowledge and Understanding

- K1c Critically evaluate current ethical and professional principles in accounting standards and corporate reporting.
- K2c Apply and critically appraise the financial reporting theoretical and regulatory framework, and changes in accounting regulation.

Subject Specific Skills

- S1c Prepare, present, and critically analyse financial statements for single and group entities in accordance with the International Financial Reporting Standards.
- S2c Solve complex business problems taking account relevant financial and non-financial data, and effectively communicate professional judgement on financial statements and impact of changes to accounting regulation.

Transferable and Professional Skills

- T1c Demonstrate proficiency in using relevant and industry standard Information Technology Systems to source data, analyse financial statements and communicate professional opinions
- T3c Display an advanced level of technical proficiency in written English and competence in applying scholarly terminology, so as to be able to apply skills in critical evaluation, analysis and judgement effectively in a diverse range of contexts.
- T4c Effectively manage diverse stakeholder relationships, work effectively with others, and promote inclusivity, diversity, professionalism, integrity and ethics.

Teaching And Learning

This is an e-learning course, taught throughout the year.

Teaching and learning strategies for this course will include:

- Online seminars for small group discussion
- Online informal discussion groups
- Online learning
- Online assessment

Course information and supplementary materials will be available on the University's Virtual Learning Environment (VLE).

Learners are required to attend and participate in all the formal and timetabled sessions for this course. Learners are also expected to manage their self-directed learning and independent study in support of the course.

The course learning and teaching hours will be structured as follows:

- Off-the-job learning and teaching (6 days x 7 hours) = 42 hours
- On-the-job learning (12 days x 7 hours) = 84 hours (e.g. 2 days per week for 6 weeks)
- Private study (4 hours per week) = 24 hours

Total = 150 hours

Workplace assignments (see below) will be completed as part of on-the-job learning.

Assessment

Formative

Learners will be formatively assessed during the course through regular quizzes to gradually build and ensure learning outcomes are met. These will not count towards the final degree but will provide learners with developmental feedback.

Summative

AE	Assessment Type	Weighting		Duration	Length
1	Written Assignment	100%		N/A	2500 words

Feedback

Learners will receive formal feedback in a variety of ways: written (via email correspondence); oral and indirectly through discussion during group tutorials. Learners will also attend a formal meeting with their Success Manager and Employer. These tri-partite reviews will monitor and evaluate the learner's progress.

Feedback is provided on summatively assessed assignments and through generic internal examiners' reports, both of which are posted on the VLE.

Indicative Reading

Note: Comprehensive and current reading lists for courses are produced annually in the Course Guide or other documentation provided to Learners; the indicative reading list provided below is used as part of the approval/modification process only.

Books

Melville, A. (2022) *International Financial Reporting*, 8th edition. Harlow: Pearson.

Elliott, J. & Elliott, B. (2024) *Financial Accounting and Reporting*, 12th edition. Harlow: Pearson.

Electronic Resources

International Financial Reporting Standards www.ifrs.org

Indicative Topics

Learners will study the following topics:

- Professional behaviour and compliance with accounting standards

- Ethical requirements, dilemmas, and consequences of non-compliance
- Reporting financial performance of group accounts by structuring and preparing financial statements for group entities
- Accounting for foreign transactions and entities
- The impact of current and future changes in accounting regulation

Version History

Title: LBUSI62133A Corporate Reporting					
Approved by: Academic Board					
Location: Academic Handbook/Programme Specifications and Handbooks/Undergraduate Apprenticeship Programmes/ BSc (Hons) Applied Accounting and Finance/ Course Descriptors					
Version number	Date approved	Date published	Owner	Proposed next review date	Modification (As per AQF4) & category number
24.1.0	October 2024	January 2025	Dr Sanjay Bhowmick	October 2029	