

Module Title:	Financial Reporting & Analysis
Academic year:	2009-2010
Credit Value:	5
Pre- requisites:	Financial Accounting 1 & 2
Assessment:	Group Project 30% Final Examination 70%
Aims	This module aims to build on students' knowledge acquired in previous financial accounting modules. It aims to extend students' ability to evaluate and critically appraise the performance, financial position and financial adaptability of a business group with a range of financial statement analysis techniques
Module Content	<ul style="list-style-type: none"> ❖ Using & preparing financial statements in business decisions ❖ Focus on corporate governance, corporate social responsibility and professional ethics in financial reporting; ❖ evaluate and critically appraise the performance, financial position and financial adaptability of a business group ❖ Prepare published financial statements for both single entities and groups incorporating IFRS and legal requirements; ❖ Topical issues in accounting and financial reporting ❖ group presentation
Intended Learning Outcomes:	<p>On completion of the module the student will be able to:</p> <ol style="list-style-type: none"> 1. Discuss the role of financial statements in business decisions. And the regulation and governance of same 2. Convey an enhanced awareness of corporate governance, corporate social responsibility and the role of professional ethics in financial reporting; 3. Apply selected IFRS to a variety of specialised business transactions in order to extend students' ability to evaluate and

	<p>critically appraise the performance, financial position and financial adaptability of a business group</p> <ol style="list-style-type: none">4. Prepare published financial statements for both single entities and groups incorporating IFRS and legal requirements;5. Critically analyse and interpret group/company financial statements in a variety of decision making contexts and report thereon applying a range of financial statement analysis techniques6. Discuss topical issues in accounting and financial reporting7. Take part in a group presentation to research , collaborate and develop an analysis of a business or financial scenario and present findings and recommendations
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