UNIVERSITY of BRADFORD

Module Descriptor

Contemporary Issues in Accounting

Module Code:	AFE6003-A
Academic Year:	2018-19
Credit Rating:	10
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 6
Module Leader:	Dr Jing Li

Additional Tutors:

Pre-requisites:

Co-requisites:

Contact Hours

Type	Hours
Lectures	12
Tutorials	6
Directed Study	80.5
Examinations DO NOT USE	1.5

Availability Periods

Occurrence	Location/Period
ONA	College of Banking and Financial Studies, Oman / Semester 2 (Feb -
MSA	Management Development Institute of Singapore (MDIS) / Full Year
MSA	Management Development Institute of Singapore (MDIS) / Semester 1
HKA	Resource Development International (RDI), Hong Kong / Full Year (Sept -
IGA	The Institute of Integrated Learning in Management (IILM) (Gurgaon) /
IMA	The Institute of Integrated Learning in Management (IILM) / Semester 2
BDA	University of Bradford / Semester 2 (Feb - May)
BDB	University of Bradford / Semester 2 (Feb - May)

Module Aims

To enhance students' awareness of some selected contemporary issues in accounting and finance including issues of corporate governance, accountability and sustainability, issues surrounding voluntary, social and environmental disclosure and international accounting issues.

To provide students with an understanding of the different theoretical perspectives in explaining people's behaviour and demands for accounting information and why people within organisations elect to supply particular information to a particular group of stakeholder.

Outline Syllabus

Introduction to accounting theories and theoretical framework. Normative and positive theories of accounting. Consideration of systems oriented theories. The financial reporting environment. The regulation of financial accounting. Reactions of capital markets and individuals to financial reporting. Measurement issues. Corporate governance and accountability. Contemporary issues in social and environmental reporting. Standard setting and information disclosure and issues surrounding international accounting, harmonization and culture.

Module Learning Outcomes

On successful completion of this module, students will be able to...

1 demonstrate awareness of current issues in accounting and governance; and demonstrate an understanding of various financial accounting theories, environmental and social responsibility issues of business activities, and sustainable development of business enterprises.

2 identify, research and report on a selected topic in accounting or financial reporting; and critically evaluate the development of various normative and positive accounting theories.

3 work in groups with minimal supervision; demonstrate problem solving skills; the ability to utilise library resources, computer databases and the internet for academic resources; and written and oral communication skills.

Learning, Teaching and Assessment Strategy

The module will be taught by lectures and tutorials. Lectures provide a broad introduction and will emphasise key topics, supported by tutorials and directed reading. Feedback will be given in tutorials and on Blackboard. Written feedback will be provided to the group assignment.

Mode of Assessment

Type	Method	Description	Length	Weighting	Final Assess'

Summative	Examination - closed book	Examination - closed book	1.5 hours	70%	Yes
Referral	Examination - closed book	Supplementary	1.5 hours	70%	No
Summative	Coursework	Group project of up to 2500 words	0 hours	30%	No
Referral	Coursework	Supplementary: Individual reflective assignment of up to 1000 words	0 hours	30%	No

Legacy Code (if applicable)

MAN0308M

Reading List

To view Reading List, please go to **rebus:list**.