UNIVERSITY of BRADFORD

Module Descriptor

Corporate Reporting

Module Code:	AFE6007-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 1 (Sep - Jan)
ONA	College of Banking and Financial Studies, Oman / Semester 2 (Feb -
MSA	Management Development Institute of Singapore (MDIS) / Full Year
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 1
BDA	University of Bradford / Semester 1 (Sep - Jan)
BDB	University of Bradford / Semester 1 (Sep - Jan)

Module Aims

To help students develop a critical understanding of accounting and corporate reporting practices. To appreciate the common problems in corporate reporting as well as problems that diversity of accounting and reporting practices create to users of corporate reports. To raise awareness of Corporate Social Responsibility and Sustainability Reporting Practices of firms.

Outline Syllabus

The demand and supply of accounting information.
Financial reporting framework including its strengths and weaknesses.
Limitations of financial statements in meeting needs of users and capital markets.
Current developments and issues in corporate reporting, including segmental reporting and intellectual capital reporting.
Accounting information and limitations of cross-sectional and time-series analysis of financial statements.
Business combination.
Creative accounting techniques.
Forecasting based on financial and non-financial information.
Distress analysis and financial information analysis.

Module Learning Outcomes

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

1. demonstrate an understanding of the issues involved with corporate reporting and the driving forces in the development of corporate reporting practices.

2. discuss the usefulness and problems of segmental reporting and intellectual capital reporting, the limitations of cross-sectional and time-series analysis in company appraisal and demonstrate an understanding of creative accounting techniques, the role of financial analysists and the characteristics of management and financial analyst forecasts as well as identify the needs of the potential users of corporate reports.

3. demonstrate problem solving skills, ability to utilise library resources, computer databases and the internet for financial and non-financial information on corporations and team working, self management as well as oral, written and presentation skills.

Learning, Teaching and Assessment Strategy

Knowledge disseminated in lectures and tutorials. Students are expected to work through tutorial assignments set in advance and to present answers collectively and individually. Verbal feedback will be provided during tutorial sessions; answers and main points discussed during tutorials will be made available on Blackboard. Assessment is based on a 1.5 hour closed book examiniation and a group assignment. Written feedback will be given on 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 report of up to 2500 words	0 hours	30%	No
Referral	Coursework	Supplementary: Individual assignment of up to 1000 words	0 hours	30%	No

Legacy Code (if applicable)

MAN0402M

Reading List

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