

Module Details	
Module Title	Financial Accounting
Module Code	AFE5008-B
Academic Year	2020/1
Credits	20
School	School of Management
Subject Area	Accounting, Finance and Economics
FHEQ Level	FHEQ Level 5
Pre-requisites	AFE4005-B, MAN1079L, RPL4000-R, MAN1061L
Co-requisites	N/A

Contact Hours	
Type	Hours
Online Lecture (Synchronous)	24
Online Tutorials (Synchronous)	6
Tutorials	6
Directed Study	164

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 1
ONA	College of Banking and Financial Studies / Semester 1

Module Aims
To develop further understanding of: external accounting reports, in particular their analysis, evaluation and the regulations and policies governing their preparation. The module introduces the idea of the social responsibility of corporations and those who prepare financial statements, and discusses the wide range of corporate stakeholders whose rights and needs should be addressed with justice and fairness.

Outline Syllabus

Public accountability through published financial statements. Regulation of accounting disclosures through International Financial Reporting Standards. Profit recognition and the growth of value-based measurement. Creative accounting and earnings management. Accounting for tangible non-current assets. Accounting treatment of goodwill and other intangible assets. Concepts of depreciation and asset impairment. Accounting for inventories and contract work in-progress. Fair value accounting and accounting for provisions. Accounting for equity - share capital; share premium; reserves. Accounting for cash flows. Accounting for investment/group accounting/consolidation. Interpretation of financial statements to assess operational performance and position of companies.

Learning Outcomes

Outcome Number	Description
1	be conversant with the form and significance of external accounting reports, and the principal concepts and regulations underlying their preparation.
2	prepare and interpret accounting reports and be able to evaluate the usefulness of external accounting information
3	have your refined analytical, presentational, group work and time management skills

Learning, Teaching and Assessment Strategy

Concepts explored in online lectures (Synchronous), practiced in one hour face to face tutorials on week 2, 4, 6 and 8 and one hour online tutorials on week 3, 5, 7 and 9.
 Practical skills developed by providing online case studies and Multiple Choice Questions (MCQ).
 Cognitive and personal skills developed in open-ended problem solving.

Oral feedback given in tutorials.
 Written assignments will assess the application of practical skills to the module's knowledge base.

Mode of Assessment

Type	Method	Description	Length	Weighting
Summative	Coursework	Individual assignment	N/A	70%
Summative	Coursework	Individual assignment	N/A	30%

Reading List

To access the reading list for this module, please visit <https://bradford.rl.talis.com/index.html>

Please note:

This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.

