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MODULE DESCRIPTOR

Module Title

External Reporting

Reference	BS3142	Version	11
Created	August 2021	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	15
Amended	August 2021	ECTS Points	7.5

Aims of Module

To further develop knowledge, understanding and critical awareness of the technical skills and concepts in external financial reporting.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Undertake computational calculations to demonstrate understanding and knowledge of relevant accounting standards.
- 2 Discuss application and issues relevant to specific accounting standards.
- 3 Undertake the financial analysis of a company using appropriate ratios.
- 4 Interpret the financial performance of a company.
- 5 Demonstrate application of theoretical knowledge of the relevant accounting standards.

Indicative Module Content

Cash Flow Statements; revaluation of property, plant and equipment; impairment; government grants; investment properties; leases; inventories; ratios; financial analysis.

Module Delivery

Topics are introduced in the lectures and developed in tutorials for which students are expected to undertake directed independent learning.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	40	N/A
Non-Contact Hours	110	N/A
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>		

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type: Coursework Weighting: 20% Outcomes Assessed: 5
 Description: Quizzes

Component 2

Type: Examination Weighting: 80% Outcomes Assessed: 1, 2, 3, 4
 Description: Closed book examination

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The calculation of the overall grade for this module is based on 20% weighting of C1 and 80% weighting of C2 components. An overall minimum grade D is required to pass the module.

		Coursework:						NS
		A	B	C	D	E	F	
Examination:	A	A	A	B	B	B	E	
	B	B	B	B	C	C	E	
	C	B	C	C	C	D	E	
	D	C	C	D	D	D	E	
	E	D	D	D	E	E	E	
	F	E	E	E	E	F	F	
NS		Non-submission of work by published deadline or non-attendance for examination						

Module Requirements

Prerequisites for Module BS3039 Financial Reporting and Forecasting.
 Corequisites for module None.
 Precluded Modules None.

INDICATIVE BIBLIOGRAPHY

- ELLIOTT, B. and ELLIOTT, J., 2022. *Financial accounting and reporting*. 20th ed. Harlow: Pearson Education.
- MAYNARD, J., 2017. *Financial accounting, reporting & analysis*. 2nd ed. Oxford: Oxford University Press.