

## MODULE DESCRIPTOR

### Module Title

External Reporting

Reference	BS3142	Version	14
Created	January 2024	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	15
Amended	March 2024	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 incorporating sustainability and ethical considerations.
- 3 Undertake the financial analysis of a company using appropriate ratios and interpret the company's financial performance.
- 4 Demonstrate application of theoretical knowledge of the relevant accounting standards.

### Indicative Module Content

Statement of cash flows; revaluation of property, plant and equipment; impairment; government grants; investment properties; leases; inventories; ratios; financial analysis; professional ethics and sustainability.

### 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: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3, 4  
 Description: Closed book examination

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The module is assessed 100% by examination, a minimum of grade D is required to pass the module.

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	A
<b>B</b>	B
<b>C</b>	C
<b>D</b>	D
<b>E</b>	E
<b>F</b>	F
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module BS3007 Financial Reporting.  
 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.