

MODULE DESCRIPTOR

Module Title

Advanced Financial Reporting CIMA F2

Reference	BS3372	Version	3
Created	March 2019	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	20
Amended	July 2019	ECTS Points	10

Aims of Module

To prepare, analyse and interpret financial statements of organisations and groups. To demonstrate how to source appropriate long term finance required to fund the operations of organisations.

Learning Outcomes for Module

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

- 1 Analyse the suitability of different types and sources of long-term funds using quantitative and qualitative techniques.
- 2 Demonstrate the impact of recognition and measurement of complex transactions on the financial statements.
- 3 Apply financial reporting standards to prepare consolidated accounts and the additional disclosures required for groups.
- 4 Evaluate the financial performance, financial position and financial adaptability of an incorporated entity showing awareness of the limitations of ratio analysis.
- 5 Explain the concepts, measurement and disclosure issues in relation to integrated accounting.

Indicative Module Content

As per the CIMA F2 2019 Syllabus. Financing capital projects; Financial reporting standards; Group accounts; Integrated reporting; Analysing financial statements.

Module Delivery

The mode of delivery is Distance Learning with a focus on the use of interactive online activities. Students have access to a range of online materials and tools to facilitate their learning, including topic guides, online chats, exercises, and discussion fora.

Indicative Student Workload	Full Time	Part Time
Contact Hours	35	35
Non-Contact Hours	165	165
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	200	200
Actual Placement hours for professional, statutory or regulatory body		

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, 5
Description:	Component one is the CIMA F2 Management level exam.				

MODULE PERFORMANCE DESCRIPTOR

Explanatory Text

The module is assessed by one component: C1 - Examination - 100% weighting. This module is not graded. After a student has sat the CIMA examination, CIMA then provides the student with the result. This is recorded as P (Pass) after confirmation of a Pass mark has been received from CIMA.

Module Grade	Minimum Requirements to achieve Module Grade:
Pass	Demonstrates that the learning outcomes have been met.
Fail	Fails to demonstrate that the learning outcomes have been met.
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	To have passed the CIMA certificate and operations level modules or equivalent.
Corequisites for module	None.
Precluded Modules	None.

ADDITIONAL NOTES

Core module material is provided online and comprises material from CIMAstudy.com, published by CIMA and Kaplan.

INDICATIVE BIBLIOGRAPHY

1	ELLIOTT, B. AND ELLIOTT, J., 2017. <i>Financial Accounting and Reporting</i> . 18th edition. Pearson Publishing, Cambridge.
2	KAPLAN, 2019. <i>CIMA Complete Text: F2 Advanced Financial Reporting</i> . Kaplan Publishing, Berkshire.