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MODULE DESCRIPTOR

Module Title

Business Management - Financial			
Reference	BS3382	Version	2
Created	February 2017	SCQF Level	SCQF 9
Approved	May 2014	SCQF Points	10
Amended	August 2017	ECTS Points	5

Aims of Module

To demonstrate knowledge of advanced financial reporting through application.

Learning Outcomes for Module

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

- 1 Analyse and evaluate the principles of advanced financial reporting.
- 2 Apply knowledge and understanding of advanced financial reporting.
- 3 Demonstrate the ability to effectively communicate an understanding of advanced financial reporting.

Indicative Module Content

Company financial statements; group financial statements; ethics and regulations; corporate and international taxation; issues in recognition and measurement; analysis and interpretation of financial statements; developments in external reporting.

Module Delivery

The mode of delivery is Distance Learning - with a focus on the use of interactive online activities such as forums and chat rooms.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	4	4
Non-Contact Hours	96	96
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	100	100
<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: 100% Outcomes Assessed: 1, 2, 3
 Description: This module is assessed by one piece of coursework

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Coursework - 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	70% or above
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	To have passed the relevant second year modules or equivalent.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 *ELLIOTT, B. and ELLIOTT, J., 2017. *Financial accounting and reporting*. Harlow: Financial Times Prentice Hall.
- 2 *The most recent edition of this text will always be used.