

## MODULE DESCRIPTOR

### Module Title

ICAS - Reporting & Performance 2

Reference	BS4000	Version	1
Created	December 2023	SCQF Level	SCQF 10
Approved	May 2019	SCQF Points	30
Amended	July 2022	ECTS Points	15

### Aims of Module

To demonstrate professional knowledge of International Financial Reporting Standards and the technical expertise to prepare financial statements and disclosure information for individual companies and groups.

### Learning Outcomes for Module

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

- 1 Apply technical knowledge to account for complex transactions and events.
- 2 Prepare financial statements in accordance with International Financial Reporting Standards (IFRS).
- 3 Prepare non-financial reporting and performance disclosures in accordance with relevant standards.
- 4 Apply ethical guidance in the context of reporting and performance.

### Indicative Module Content

This module integrates the syllabus content of the ICAS Skills Module - Reporting and Performance 2. This examination is assessed by ICAS. The syllabus covers accounting for business transactions, individual company and group financial statements, accounting principles and financial disclosure in annual reports, non-financial disclosures and ethical considerations in financial reporting.

### Module Delivery

This module is initially delivered using online learning materials/activities and directed study supplied by ICAS. Face to face engagement occurs through the ICAS training and teaching route approved and agreed by the student's employer. Work based learning will allow students to reflect on their professional development in the context of their own workplace.

Indicative Student Workload	Full Time	Part Time
Contact Hours	70	N/A
Non-Contact Hours	100	N/A
Placement/Work-Based Learning Experience [Notional] Hours	130	N/A
TOTAL	300	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>	130	

## 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: ICAS Reporting and Performance 2 Exam

## MODULE PERFORMANCE DESCRIPTOR

### Explanatory Text

The module is assessed by one component: C1 - Examination (100% weighting) is assessed on a pass/fail basis. This module is not graded.

Module Grade	Minimum Requirements to achieve Module Grade:
<b>Pass</b>	Pass in C1 ICAS Reporting and Performance 2 Examination
<b>Fail</b>	Fail in C1 ICAS Reporting and Performance 2 Examination
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

## Module Requirements

Prerequisites for Module	BS1072; BS2080 or BS1003; BS1071; BS2070; BS2071; BS3080; BS3070; BS3071; BS3116; BS3117; BS4070; BS4074
Corequisites for module	None.
Precluded Modules	None.

## ADDITIONAL NOTES

Students must pass all accredited modules in order to engage with this module - BS4000. ICAS must have granted the exemptions to allow a student to progress into the professional examination stage.

## INDICATIVE BIBLIOGRAPHY

- ALEXANDER, D., BRITTON, A., JORISSEN, A. HOOGENDOORN, M. VAN MOURIK, C., 2020. *International financial reporting and analysis*. 8th ed. Hampshire: UK Cengage Learning.
- ELLIOT, B. AND ELLIOT, J., 2022. *Financial accounting and reporting*. 20th ed. Harlow: Pearson Education.