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## MODULE DESCRIPTOR

### Module Title

Financial Accounting For Groups And Companies

Reference	BS4111	Version	8
Created	February 2017	SCQF Level	SCQF 10
Approved	June 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

### Aims of Module

To further develop knowledge, understanding and awareness of the technical skills and concepts relating to financial accounting for groups and companies and to develop the ability to respond effectively and critically to contentious issues and change.

### Learning Outcomes for Module

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

- 1 Demonstrate knowledge and understanding of the financial accounting framework within which groups and companies operate and critically appraise contentious issues.
- 2 Demonstrate knowledge and understanding of the accounting standards in the module. Apply the standards to practical examples where appropriate and critically appraise contentious areas.
- 3 Prepare practical computational answers to questions related to selected topics in accordance with the syllabus content.
- 4 Communicate financial accounting information clearly, concisely and systematically in a written format.

### Indicative Module Content

Consolidation and Group Financial Statements, Intangible Assets, Deferred Taxation.

### Module Delivery

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

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	36	N/A
Non-Contact Hours	114	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:

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

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

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

**Module Requirements**

Prerequisites for Module	None in addition to SCQF10 entry requirements or equivalent.
Corequisites for module	None.
Precluded Modules	None.

**INDICATIVE BIBLIOGRAPHY**

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