

## MODULE DESCRIPTOR

### Module Title

Strategic Business Reporting - ACCA

Reference	BSM047	Version	2
Created	April 2022	SCQF Level	SCQF 11
Approved	May 2019	SCQF Points	30
Amended	July 2022	ECTS Points	15

### Aims of Module

To discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of management's stewardship and the information needs of a diverse group of stakeholders.

### Learning Outcomes for Module

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

- 1 Apply fundamental ethical and professional principles to ethical dilemmas.
- 2 Critically evaluate the financial reporting framework.
- 3 Apply professional judgement in the reporting of financial performance.
- 4 Demonstrate professional knowledge appropriate to the preparation and interpretation of financial statements.
- 5 Discuss the impact of changes and potential changes in accounting regulation on financial reporting.

### Indicative Module Content

This module integrates the syllabus content of the ACCA Strategic Business Reporting (SBR) (UK) examination.

### Module Delivery

The module is delivered in Blended Learning mode using structured online learning materials/activities and directed study, facilitated by regular online tutor support. Workplace Mentor support and work-based learning activities will allow students to contextualise this learning to their own workplace. Face-to-face engagement occurs through annual induction sessions, employer work-site visits, and modular on-campus workshops.

<b>Indicative Student Workload</b>	Full Time	Part Time
Contact Hours	36	N/A
Non-Contact Hours	36	N/A
Placement/Work-Based Learning Experience [Notional] Hours	228	N/A
TOTAL	300	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>	228	

## 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: The ACCA Strategic Business Reporting (UK) examination.

## MODULE PERFORMANCE DESCRIPTOR

### Explanatory Text

The module is assessed by one component: C1 - Examination - 100% weighting. This module is not graded.

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

## Module Requirements

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

## 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., 2019. *Financial Accounting and Reporting*. 19th ed. Harlow: Pearson Education.