Module Descriptor

Title	International Corporate Reporting		
Session	2025/26	**Status**	Active
Code	LNDN11010	**SCQF Level**	11
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Ibn Wahab Benin, PhD		

Summary of Module

This module provides an overview of corporate reporting practices. Students will learn the fundamentals of financial reporting (bookkeeping) and will also explore the main elements of financial statements and the key issues currently facing the accounting profession.

Topics explored in the module include:

principles of bookkeeping income statements, balance sheets cash flow statements, consolidated accounts annual reports

regulatory framework, conceptual framework

current issues e.g. harmonisation, earnings management, social and environmental reporting

Module Delivery Method	On-Campus[1]	Hybrid[2]	Online[3]	Work -Based Learning[4]
	☐	☒	☐	☐

Campuses for Module Delivery			
	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☒ London ☐ Paisley	☐ Online / Distance Learning ☐ Other (specify)

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[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

Terms for Module Delivery	Term 1	☐	Term 2	☒	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Understand the key concepts behind bookkeeping.
L2	Demonstrate knowledge and understanding of the main elements of financial statements
L3	Identify regulators and describe their role.
L4	Critically discuss the latest reporting issues.
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 11**
Practice: Applied Knowledge and Understanding	**SCQF 11**
Generic Cognitive skills	**SCQF 11**
Communication, ICT and Numeracy Skills	**SCQF 11**
Autonomy, Accountability and Working with Others	**SCQF 11**

Prerequisites	**Module Code** LNDN11010	**Module Title** International Corporate Reporting
	Other	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.

Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Asynchronous Class Activity	12
Tutorial / Synchronous Support Activity	24
Independent Study	164
Please select	
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes:
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:**

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☒ **Pass / Fail** ☐ **Graded**
Module Eligible for Compensation	☐ **Yes** ☐ **No**

	If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.
School Assessment Board	
Moderator	
External Examiner	
Accreditation Details	
Module Appears in CPD catalogue	☐ **Yes** ☐ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Coursework 40%
Assessment 2
Examine 60%
Assessment 3
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☒	☒	☐	☐	☐	40	0

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☒	☒	☐	60	2

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
Combined total for all components						100%	2 hours

Change Control

What	When	Who