



## Module Descriptor

<b>Title</b>	International Corporate Reporting		
<b>Session</b>	2024/25	<b>Status</b>	
<b>Code</b>	LNDN11010	<b>SCQF Level</b>	11
<b>Credit Points</b>	20	<b>ECTS (European Credit Transfer Scheme)</b>	10
<b>School</b>	Business and Creative Industries		
<b>Module Co-ordinator</b>	Mostafa Hussien		
<b>Summary of Module</b>			
<p>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.</p> <p>Topics explored in the module include: principles of bookkeeping income statements, balance sheets cash flow statements, consolidated accounts annual reports regulatory framework, conceptual framework</p> <p>current issues e.g. harmonisation, earnings management, social and environmental reporting</p>			

<b>Module Delivery Method</b>	<b>On-Campus<sup>1</sup></b> <input type="checkbox"/>	<b>Hybrid<sup>2</sup></b> <input checked="" type="checkbox"/>	<b>Online<sup>3</sup></b> <input type="checkbox"/>	<b>Work -Based Learning<sup>4</sup></b> <input type="checkbox"/>
<b>Campuses for Module Delivery</b>	<input type="checkbox"/> Ayr <input type="checkbox"/> Dumfries	<input type="checkbox"/> Lanarkshire <input checked="" type="checkbox"/> London <input type="checkbox"/> Paisley	<input type="checkbox"/> Online / Distance Learning <input type="checkbox"/> Other (specify)	
<b>Terms for Module Delivery</b>	Term 1 <input checked="" type="checkbox"/>	Term 2 <input checked="" type="checkbox"/>	Term 3 <input checked="" type="checkbox"/>	

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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

<b>Long-thin Delivery over more than one Term</b>	Term 1 – Term 2	<input type="checkbox"/>	Term 2 – Term 3	<input type="checkbox"/>	Term 3 – Term 1	<input type="checkbox"/>
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<b>Learning Outcomes</b>	
<b>L1</b>	L1. Understand the key concepts behind bookkeeping.
<b>L2</b>	L2. Demonstrate knowledge and understanding of the main elements of financial statements.
<b>L3</b>	L3. Identify regulators and describe their role.
<b>L4</b>	L4. Critically discuss the latest reporting issues.
<b>L5</b>	

<b>Employability Skills and Personal Development Planning (PDP) Skills</b>	
<b>SCQF Headings</b>	<b>During completion of this module, there will be an opportunity to achieve core skills in:</b>
<b>Knowledge and Understanding (K and U)</b>	<p><b>SCQF 11</b></p> <p>Displaying a critical understanding of International accounting practices, problems and the underpinnings of financial information generated by organizations. Contemporary developments in corporate reporting practices with emphasis on narrative reporting and integrated reporting.</p>
<b>Practice: Applied Knowledge and Understanding</b>	<p><b>SCQF 11</b></p> <p>Integration of knowledge and application of corporate reporting practices.</p> <p>Applying a range of techniques of enquiry to demonstrate originality and creativity in analysing group report.</p>
<b>Generic Cognitive skills</b>	<p><b>SCQF 11</b></p> <p>Applying critical analysis, evaluation and synthesis to contemporary issues in global corporate reporting.</p> <p>Identifying, conceptualising and defining new abstract problems and issues in accounting and developing original and creative responses to them.</p> <p>Dealing with complex issues and making informed judgments using available data and information.</p>
<b>Communication, ICT and Numeracy Skills</b>	<p><b>SCQF 11</b></p> <p>Collecting and analysing a range of complex data appropriately (utilizing a range of numerical skills)</p>
<b>Autonomy, Accountability and Working with Others</b>	<p><b>SCQF 11</b></p> <p>Exercising substantial autonomy and initiative in systematically identifying and addressing own learning needs both in current and in new areas, and planning and managing a significant range of secondary source materials as appropriate.</p>

<b>Prerequisites</b>	<b>Module Code</b>	<b>Module Title</b>
	<b>Other</b>	

Co-requisites	Module Code	Module Title
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### 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.

The module employs hybrid learning approaches. Students will be exposed to core concepts and ideas through the use of asynchronous, online activities designed to allow students to engage with the material in a flexible manner. Face-to-face, synchronous sessions will concentrate on interactive learning designed to allow students to engage with staff and classmates and deepen their understanding of the subject material. The social learning platform will be used to share key information and provide opportunities for interaction with staff and other students.

### 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

15

Tutorial / Synchronous Support Activity

20

Independent Study

165

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:**

Atrill, P. and McLaney, E. (2019) Financial Accounting for Decision Makers. 9th edn. Harlow: Pearson

Additional relevant texts will be added to the programme VLE as appropriate.

**(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:**

the Academic Engagement Procedure at the following link: [Academic engagement procedure](#)

**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](#).

We aim to make UWS a fair and equal place to study an institution which addresses specific issues covering all aspects of equality, diversity and human rights. Where required module assessment will be adapted to meet student requirements.

**(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**

<b>Divisional Programme Board</b>	<b>Accounting Finance Law</b>
<b>Overall Assessment Results</b>	<input type="checkbox"/> Pass / Fail <input checked="" type="checkbox"/> Graded
<b>Module Eligible for Compensation</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.
<b>School Assessment Board</b>	
<b>Moderator</b>	Rimon Micheal
<b>External Examiner</b>	Salma
<b>Accreditation Details</b>	
<b>Module Appears in CPD catalogue</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Changes / Version Number</b>	1

**Assessment (also refer to Assessment Outcomes Grids below)****Assessment 1**

Report 40%

**Assessment 2**

Online Exam 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**

<b>Assessment Type</b>	<b>LO1</b>	<b>LO2</b>	<b>LO3</b>	<b>LO4</b>	<b>LO5</b>	<b>Weighting of Assessment Element (%)</b>	<b>Timetabled Contact Hours</b>
Report	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	40	

Component 2							
Assessment Type	LO1	LO2	LO3	LO4	LO5	Weighting of Assessment Element (%)	Timetabled Contact Hours
Online Exam	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	60	

Component 3							
Assessment Type	LO1	LO2	LO3	LO4	LO5	Weighting of Assessment Element (%)	Timetabled Contact Hours
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>Combined total for all components</b>						100%	hours

### Change Control

What	When	Who