

Module Details	
Module Title	International Financial Accounting and Reporting
Module Code	AFE7514-B
Academic Year	2024/5
Credits	20
School	School of Management
FHEQ Level	FHEQ Level 7

Contact Hours	
Type	Hours
Lectures	24
Seminars	12
Directed Study	164

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 1

Module Aims
<p>This module helps students develop a critical understanding of the nature of, and the factors influencing, financial accounting and reporting practices around the world. It develops knowledge and skills in students to understand and apply the accounting theoretical framework and International Financial Reporting Standards (IFRS) in the preparation, analysing and interpretation of financial statements of different types of entities. It further develops students' skills to present data and information effectively using appropriate format and technology</p>

Outline Syllabus
<p>The demand and supply of accounting information; Accounting diversity; The International Accounting Standards Board conceptual framework; Current developments and issues in corporate reporting and international accounting; Accounting for Business combinations, including international business combinations; Preparation of individual and consolidated financial statements; Limitations of financial statements in meeting needs of users and capital markets; Creative accounting techniques; Forecasting based on financial and non-financial information; Calculation, interpretation and limitations of accounting ratios and trends to address users' and stakeholders' needs;</p>

Learning Outcomes	
Outcome Number	Description
01	Demonstrate systematic understanding of financial accounting and reporting issues in an international context
02	Critically discuss and apply conceptual and regulatory frameworks for financial reporting.
03	Prepare and present financial statements for single entities and business combinations in accordance with International Financial Reporting Standard
04	Analyse and interpret financial statements in an international context.

Learning, Teaching and Assessment Strategy
<p>This module is delivered using a combination of formal lectures and student-led seminars. Lectures and assigned readings will be used to introduce the main themes in international financial accounting.</p> <p>The main themes will be explored and expanded upon in weekly seminars in which students are expected to work through set tasks in advance of the session and to present answers as a group. This module is assessed via a summative closed book exam of three hours duration</p>

Mode of Assessment			
Type	Method	Description	Weighting
Summative	Examination - Closed Book	Questions enabling students to analyze complex problems and propose solutions. A range of questions. (3 Hours)	100%

Reading List
To access the reading list for this module, please visit https://bradford.rl.talis.com/index.html

Please note:

This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.

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