

AMITY GLOBAL INSTITUTE

MODULE SYLLABUS

Course	BACHELOR OF ARTS (HONOURS) IN ACCOUNTING AND FINANCE (UNIVERSITY OF STIRLING)
Module Title	External Reporting
Module Syllabus No. (if any)	ACCUAA4
Syllabus / Content / Learning Outcomes	<p>On completion the students will be able to:</p> <ul style="list-style-type: none"> • Record transactions using double-entry bookkeeping • Prepare company financial statements and identify the components of primary financial statements • Appreciate the structure of financial reporting regulation both in the UK and in the international context • Explain the conceptual bases of accounting as a framework for the development of standards • Demonstrate knowledge of the content, purpose and limitation of accounting standards relevant to each of the topic areas covered in the module
No. of Teaching Hours	<p>Contact hours= 32 hours Guided / Self-directed Learning = 128 hours Preparation time for assessments = 40 hours Total Module Hours = 200 hours</p>
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion.
Assessment Methods and Weightages	<p>Individual Assignment = 15% Class test = 10% Examination = 75%</p>
Skills for Maximising Learning Outcomes	Reading and research
Dates of Examinations, Major Assessments and Assignments	Please refer University of Stirling - Canvas
Recommended Text	<ul style="list-style-type: none"> • Elliott, B and Elliott, J. (2017), Financial Accounting and Reporting 18th edition, Pearsons
Additional Reference Texts (if any)	<ul style="list-style-type: none"> • Book-Keeping: Jones, M. (2006), Financial Accounting, Wiley or any text book which covers double entry

Lesson No.	Learning Outcome
1	Introduction to the module
2	Book-keeping
3	Regulatory & conceptual framework
4	Extra Book-keeping examples
5	Property, Plant & Equipment
6	Liabilities
7	Inventory
8	Events after the reporting period
9	Revenue Recognition
10	Revenue Recognition (incl construction contracts)
11	Form and Content Financial Statements
12	Cash Flow Statements

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.