

# AMITY GLOBAL INSTITUTE

## MODULE SYLLABUS

Course	Master of Business Administration (University of London)
Module Title	Financial reporting and analysis
Module Syllabus No. (if any)	BAM210
Syllabus / Content / Learning Outcomes	<p>This module examines the financial reporting of companies, and how such reporting can be analysed to evaluate performance. A basic prior knowledge of accounting is assumed: students learn how accounts are constructed and analysed, then examine the impact of various issues on the reported numbers. These include the reporting of tangible and intangible assets; continued and discontinued operations, historic costs vs fair value accounting and business combinations. The module takes a global perspective and refers largely to the regulatory regime of the International Accounting Standards Board (IASB).</p> <p>Learning outcomes: Upon successful completion of the module, students should be able to:</p> <ul style="list-style-type: none"> <li>• Comprehend the theory and practices of corporate financial reporting</li> <li>• Use financial reporting theory and practices to analyse the performance of a company</li> <li>• Design appropriate business policies and strategies to meet stakeholder and shareholder needs in the light of the recent changes in Financial Reporting</li> <li>• Identify and evaluate financial statements</li> <li>• Explain the reasoning behind the rules underpinning corporate financial reporting and the history of their development</li> <li>• Describe how the rules of corporate financial reporting effect the application of standards</li> <li>• Identify assumptions, evaluate statements in terms of evidence, to detect false logic or reasoning, to identify implicit values, and to define terms adequately and to generalize appropriately</li> <li>• Create, evaluate and access a range of different outcomes and the ability to justify the chosen outcome.</li> <li>• Numeracy and active quantitative problem solving and decision making skills (including data analysis, interpretation and extrapolation)</li> <li>• The ability to interpret information based on scientific analysis</li> <li>• Research skills into financial reporting issues</li> <li>• Effective communication skills</li> <li>• Time management skills (including effective self-management in terms of time, planning and behaviour, motivation, self-starting, individual initiative and enterprise)</li> <li>• Digital and information literacy skills</li> </ul>
No. of Teaching Hours	Contact Hours – Lectures, Seminars & online activity (22 x 3) = 66 Independent Preparation, pre-reading and analysis = 84 TOTAL = 150
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion.
Assessment Methods and Weightages	One two-hour unseen written examination (70%) One 2,000 words assignment (30%).
Skills for Maximising Learning Outcomes	Reading and research
Dates of Examinations, Major Assessments and Assignments	Please refer to <a href="http://www.london.ac.uk">www.london.ac.uk</a> exam tables June, August/September, December and February/March
Recommended Text	Charles H. Gibson, Financial Statement Analysis, International Edition, Cengage, 2012 John Dunn, Financial Reporting and Analysis, Wiley, 2010

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.

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Lesson No.	Learning Outcome
1	Introduction to Financial Reporting
2	Introduction to Financial Statements and Other Financial Reporting Topics
3	The Balance Sheet and the Shareholder Equity
4	Income Statements and Reported Income (Earnings) Quality
5	Property Plant and Equipment
6	Intangible Assets and Fair Value Accounting
7	Liquidity of Short-Term Assets Related Debt-Paying Ability
8	Financial Ratio Analysis
9	The Financial Statements of Special Industries: Banks, Utilities, Oil & Gas, Transportation, Insurance and Real Estate Companies
10	Group Accounts and Business Combinations

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