

AMITY GLOBAL INSTITUTE

MODULE SYLLABUS

Course	Bachelor of Arts (Honours) Business Finance and Accounting (Top-Up) Awarded by Teesside University
Module Title	Advanced Financial Accounting
Module Syllabus No. (if any)	ACC3022-N
Content	This module gives students the confidence to understand and operate within the requirements of International Financial Reporting Standards. Differences in international accounting and harmonisation are explored. The Conceptual Framework of IFRS is used as a foundation to explore Consolidated Group accounts. The module explores the reporting of complicated events, including mergers and acquisitions and develops knowledge and understanding by analysing and interpreting financial information as well as enabling students to prepare group accounts.
No. of Teaching Hours	36hours
Teaching Methods	Lectures
Assessment Methods and Weightages	50% 50% Exam
Skills for Maximising Learning Outcomes	Reading and Research
Dates of Examinations, Major Assessments and Assignments	See University Academic Calendar
Recommended Text	Advanced financial accounting 0273658492 Lewis, Richard; Pendrill, David 2004 - 7th ed.
Additional Reference Texts (if any)	Financial accounting and reporting 9781292255996 Elliott, Barry; Elliott, Jamie 2019 - 19th ed. Financial information analysis: the role of accounting information in modern society 9780415695855 O'Regan, Philip 2012 - 3rd ed
Additional Remarks (if any)	

No.	Learning Outcomes/Aims
1	Select and apply appropriate computational skills
2	Communicate effectively in presentations
3	Communicate effectively in written work.
4	Demonstrate a sound knowledge and understanding of the development of accounting standards and external reporting and the analysis and interpretation of financial information
5	Apply accounting standards to report on complex events that are incorporated in consolidated accounts.
6	Analyse the role of accounting and evaluate how financial information can be analysed and interpreted to obtain decision useful information.
7	Apply intellectual skills to a personally chosen topic and critically evaluate theories and data. Apply accounting principles and methods in a range of contexts.
8	Demonstrate professional and ethical practice. Choose and apply appropriate principles and techniques in practical situations.

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.