

Module Details	
Module Title	International Accounting and Reporting
Module Code	AFE6012-B
Academic Year	2024/5
Credits	20
School	School of Management
FHEQ Level	FHEQ Level 6

Contact Hours	
Type	Hours
Lectures	24
Tutorials	12
Directed Study	164

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

Module Aims
<p>To help students develop a critical understanding of the nature of, and the factors influencing, accounting and corporate reporting practices around the world, and the efforts by the International Accounting Standards Board (IASB) and other bodies to harmonise accounting and corporate reporting practices. To develop in students an awareness and appreciation of the common problems in corporate reporting and problems that diversity of accounting and reporting practices create to users of corporate reports, as well as some of the contemporary issues that firms and the IASB have had to deal with.</p>

## Outline Syllabus

The demand and supply of accounting information

Accounting diversity and economic theory

The International Accounting Standards Board conceptual framework

Current developments and issues in corporate reporting and international accounting, including e.g. segmental reporting and intellectual capital reporting

Limitations of financial statements in meeting needs of users and capital markets

Accounting information and limitations of cross-sectional and time-series analysis of financial statements

Creative accounting techniques

Business combination, including international business combinations

Forecasting based on financial and non-financial information.

Institutional, External and Cultural Influences on Accounting Systems

Classification of Accounting Systems and Measuring International Differences

Comparative International Accounting (various country study - both developed and developing)

Harmonisation and Globalisation, including role of global institutions such as World Bank, IMF, etc.

Selected International Reporting Standards

Foreign currency translation

## Learning Outcomes

Outcome Number	Description
01	Demonstrate understanding of: 1a) Accounting and corporate reporting issues in an international context. 1b) The driving forces in the development of corporate reporting practices. 1c) Managerial accounting practices in multinational firms, including the impacts across social, economic and environmental dimensions.
02	2a) Critically discuss the limitations of cross-sectional and time-series analysis in company appraisal. 2b) Analyse creative accounting techniques, the role of financial analysts, and the characteristics of management and financial analyst forecasts. 2c) Critically evaluate cultural, social, economic and institutional environments impact on reporting practices. 2d) Assess and evaluate accounting and corporate reporting practices in different countries. 2e) Evaluate problems arising from accounting and corporate reporting.
03	3a) Analyse, evaluate and apply analysis skills, technical skills and relevant information from different sources. 3b) Work in a team. 3c) Manage time. 3d) Communicate, both orally and in writing.

## Learning, Teaching and Assessment Strategy

Lectures and assigned readings will be used to introduce the main themes in international accounting. The main themes will be explored and expanded upon in weekly lectures and tutorials in which students are expected to work through set tasks in advance of the session and to present answers as a group.

Summative assessment is based on group coursework of 2000 words mainly assessing LO3 and accounting for 30% of the weightage of the overall grade of this module; the remaining 70% is assessed via a two hour closed book exam, mainly assessing LO2 and reassessing some aspects of LO3 in connection with the other LOs.

Formative online quizzes (Canvas/Socrative) will be used to engage effectively with the module contents and to provide students with prompt feedback on their attempted quizzes.

This module has a pre-requisite of AFE5008-B.

## Mode of Assessment

Type	Method	Description	Weighting
Summative	Coursework - Written	Group coursework 2000 words (Supplementary Individual Coursework 1000 words)	30%
Summative	Examination - Closed Book	Closed book 2 hour examination	70%

## 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.*