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| <b>Module Title:</b>   | Advanced Financial Reporting 2 for Accounting Degree Students   |
| <b>Language of Instruction:</b>  | English   |
| <b>Credits:</b>  | 5   |
| <b>NFQ Level:</b>  | 8   |
| <b>Module Delivered In</b>   | <a href="#">2 programme(s)</a>  |
| <b>Teaching &amp; Learning Strategies:</b>   | Lectures - communication of knowledge and ideas from the lecturer to the student. Problem Solving Exercises - student will work as part of a team and will work together to resolve various accounting scenarios. Class Discussion/Debate - Students will be encouraged to actively participate in the class sessions which will develop their analytical and communication skills. E-Learning - It is envisaged that the module will be supported with on-line learning materials. Self-Direct Independent Learning - the emphasis on independent learning will develop a strong and autonomous work and learning practices. |
| <b>Module Aim:</b>   | This module is designed to equip students with a knowledge of specialised accounting topics together with an ability to react to current developments and new practice. Students will also gain an appreciation of the professional regulatory and ethical framework. The depth and breadth of module content and assessment are designed to gain maximum exemptions from professional accountancy bodies, appropriate to an Honours Accounting programme.  |
| <b>Learning Outcomes</b>   |   |
| <i>On successful completion of this module the learner should be able to:</i>  |   |
| LO1  | Evaluate, apply and discuss the requirements of specified Accounting Standards  |
| LO2  | Show an appreciation of the ethical dimension of the accountant's role  |
| LO3  | Discuss and evaluate contemporary developments in financial and non-financial reporting   |
| <b>Pre-requisite learning</b>  |   |
| <b>Module Recommendations</b><br><i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>         |   |
| No recommendations listed  |   |
| <b>Incompatible Modules</b><br><i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i> |   |
| No incompatible modules listed   |   |
| <b>Co-requisite Modules</b>  |   |
| No Co-requisite modules listed   |   |
| <b>Requirements</b><br><i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>          |   |
| No requirements listed   |   |

## Module Content & Assessment

### Indicative Content

#### Accounting for Specialised Areas

Non-Current Assets Held for Sale and Discontinued Activities (IFRS 5); Operating Segments (IFRS 8); Revenue from Contracts with Customers (IFRS 15); Employee Benefits (IAS 19); Income Taxes (IAS 12) (Deferred Tax); Share Based Payments (IFRS 2); Financial Instruments (IAS 32, IFRSs 7 and 9); The effect of changes in Foreign Exchange Rates (IAS 21); Key differences between examinable IFRS and local GAAP FRS 102.

#### Developments in Financial Reporting

Professional ethics, independence and codes of conduct for the accounting profession; Review of emerging and contemporary developments in financial and non-financial reporting.

| Assessment Breakdown             | %      |
|----------------------------------|--------|
| Continuous Assessment            | 20.00% |
| End of Module Formal Examination | 80.00% |

### Continuous Assessment

| Assessment Type | Assessment Description   | Outcome addressed | % of total | Assessment Date |
|-----------------|--|-------------------|------------|-----------------|
| Examination     | In-Class written assessment including numerical and/or theoretical questions | 1                 | 20.00      | Week 8          |

No Project

No Practical

### End of Module Formal Examination

| Assessment Type | Assessment Description            | Outcome addressed | % of total | Assessment Date |
|-----------------|-----------------------------------|-------------------|------------|-----------------|
| Formal Exam     | End-of-Semester Final Examination | 1,2,3             | 80.00      | End-of-Semester |

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

**Module Workload**

| <b>Workload: Full Time</b> |                  |  |
|----------------------------|------------------|--|
| <i>Workload Type</i>       | <i>Frequency</i> | <i>Average Weekly Learner Workload</i> |
| Lecture                    | Every Week       | 3.00                                   |
| Independent Learning       | Every Week       | 6.00                                   |
| Total Hours                |                  | 9.00                                   |

| <b>Workload: Part Time</b> |                  |  |
|----------------------------|------------------|--|
| <i>Workload Type</i>       | <i>Frequency</i> | <i>Average Weekly Learner Workload</i> |
| Lecture                    | Every Week       | 1.50                                   |
| Independent Learning Time  | Every Week       | 4.50                                   |
| Total Hours                |                  | 6.00                                   |

**Module Delivered In**

| Programme Code | Programme  | Semester | Delivery  |
|----------------|--|----------|-----------|
| CW_BBACT_B     | <a href="#">Bachelor of Arts (Honours) in Accounting</a>                 | 6        | Mandatory |
| CW_BBACF_B     | <a href="#">Bachelor of Business (Honours) in Accounting and Finance</a> | 8        | Mandatory |