

# ACCT H4001: Advanced Financial Reporting 2

Nodule Title:       Advanced Financial Reporting 2 for Accounting Degree Students         Language of Instruction:       English         Credits:       5         Module Delivered In       2 programme(s).         Teaching & Learning       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 - Student will work as part of a team and will work together to resolve various accounting scenarios. Class - Student will work as part of a team and will work together to resolve various accounting scenarios. Class - Student will work as part of a team and will work together to resolve various accounting or independent learning subcetwarks. Self-Direct Independent Learning - secaritos. Class Discuss in Ordeling - Students will accounting topics together with ecoultie will be encourage to actively participation of the encoules will be reported to actively participation of the encoulties will be reported to actively participation of the appreciation of the and breadth of module content and assessment are designed to current dreadyments from professional accountancy bodies, appropriate to an Honours Accounting programme.         Learning Outcomes       Evaluate, apply and discuss the requirements of specified Accounting Standards         L02       Show an appreciation of the ethical dimension of the accountant's role         L03       Discuss and evaluate contemporary developments in financial and non-financial reporting         Pre-tequisite learning       a particial skill) that is recommended before enrolment in this module.			
Credits:       5         NFQ Level:       8         Module Delivered In       2 programme(s)         Teaching & Learning       Lectures - communication of knowledge and ideas from the lecturer to the student. Problem Solving Exercises - soludent 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 - the emphasis on independent learning will develop their analytical and communications skills. E-Learning - the emphasis on independent learning will develop their analytical and communications.         Module Aim:       This module is designed to equip students with a knowledge of specialised accounting topics together with an ability to read 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.         Learning Outcomesture       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         Module Recommendations listed       Module before enrolment in this module.         No recompatible Modules       Iter enrol subjector a practical skill) that is recommended before enrolment in thi	Module Title	<b>:</b>	Advanced Financial Reporting 2 for Accounting Degree Students
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Requirements	Co-requisite	Modules	
	No Co-requis	site module:	s listed
			a practical skill) that is mandatory before enrolment in this module is allowed.
No requirements listed	No requireme	ents listed	



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## **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 Asse	essment			
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 Ex	amination			
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



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# Module Workload

Workload: Full Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	3.00
Independent Learning	Every Week	6.00
	Total Hours	9.00
Workload: Part Time		
Workload Type	Frequency	Average Weekly Learner Workload
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	Bachelor of Arts (Honours) in Accounting	6	Mandatory
CW_BBACF_B	Bachelor of Business (Honours) in Accounting and Finance	8	Mandatory