

Module Specifications

Year/Level: 6
Programme: Accounting and Finance

Module:	Advanced Financial Reporting	Module Code:	6FBS2002	Credits:	15
Module Description:				Mandatory	
This module develops students' critical understanding of advanced financial reporting in a market-based economy and the regulatory environment underpinning International Financial Reporting Standards (IFRS). Students prepare and interpret group financial statements, applying IFRS to support high-quality financial reporting.					
Module:	Governance & Auditing	Module Code:	6FBS2012	Credits:	30
Module Description:				Mandatory	
This module develops students' critical understanding of corporate governance, auditing, and organisational accountability. Students evaluate governance frameworks, audit and assurance practices, audit risk, and professional ethics to support effective organisational governance and assurance.					
Module:	Taxation	Module Code:	6FBS2021	Credits:	15
Module Description:				Mandatory	
This module develops students' critical understanding of the UK tax system and its economic, social, and business implications. Students prepare basic computations UK personal and corporate tax liabilities.					
Module:	Advanced Management Accounting	Module Code:	6FBS2045	Credits:	15
Module Description:				Mandatory	
This module explores the strategic role of management accounting in organisational planning and performance management. Students apply advanced management accounting techniques, evaluate organisational performance, and provide evidence-based recommendations to support the implementation of organisational strategy.					
Module:	Advanced Financial Decisions	Module Code:	6FBS2046	Credits:	15
Module Description:				Mandatory	
This module builds on the principles of finance introduced in earlier modules, advancing students' understanding of practical financial decision-making. Students apply advanced financial management techniques to evaluate investment, financing, and dividend decisions that support organisational performance.					
Module:	Current Issues in Accounting & Finance	Module Code:	6FBS2047	Credits:	15
Module Description:				Mandatory	
This module develops students' research, critical thinking, and analytical skills to explore the complex role of accounting in organisations and society. Students critically evaluate contemporary issues shaping the accounting and finance profession.					
Module:	Social Aspects of International Business	Module Code:	6FBS2141	Credits:	15
Module Description:				Mandatory	
This module explores the financial issues faced by international businesses. Students develop the knowledge and techniques needed to effectively manage international financial operations, including foreign exchange risks and international financing.					
Module:		Module Code:		Credits:	
Module Description:				Mandatory/Optional	