NBS8135

Company Financial Reporting

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- Semester one module
- Carries 10 credits
- 11 lecture sessions: *Donald Halliday*
- 3 one hour smaller group seminars/workshops
- Well supported by online study resources, including multimedia elearning resources
- Support via Canvas module
  and Donald's blog site at ecourse.uk/8135
- Involves both independent and directed study

NBS8135 Company Financial Reporting

- This module looks at the financial information provided by **corporations** to enable the efficient working of the capital markets i.e. the world's stock exchanges.
- The information is mainly provided in the company's **financial statements** i.e. financial performance (Statement of Profit or Loss), financial position (Statement of Financial Position), cash flow management (Statement of Cash Flows).
- The information is **used by stakeholders** to evaluate the performance and prospects of the company. Stakeholders include shareholders/owners, creditors, analysts, employees, etc.
- To be useful the information needs to be **relevant** and **reliable**.

NBS8135 Company Financial Reporting

- NBS8135 looks at company financial statements conceptually and analytically to assess their information content and usefulness.
- The information is presented as values, so you should not be frightened by figures – but advanced mathematical ability is not required.
- But you do need to critically understand ‘measurement rules’ i.e. the **quality** being measured and the **measurement basis**. Both offer choices, so which is best?
- So the module involves both language and figure skills.

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- Previous knowledge of accounting is not required.
- However difficult and current issues are not avoided – it is a postgraduate module!
- Assessment is by a two-hour closed book digital examination.
- This will involve both essay questions and numerical questions.