

AMFM-2526-505-Financial & Corporate Reporting		
Name of lecturer(s) & Email	Level/Semester, Status, Timing	ECTS*, CH & SDL**
Gregory Joos : <a href="mailto:gregory.joos@pwc.com">gregory.joos@pwc.com</a>	Semester 1 Compulsory Between 16/09/2025 to 03/11/2025	3 24 66
<p><b>Description of the course</b></p> <p>Aimed at advanced graduate and postgraduate students, this course will provide a readily accessible descriptive overview of the current state of corporate external information, its use and misuse, changes currently being debated, and its role in meeting the demand for greater societal needs. The course is built around quoted companies' corporate reporting and other public information in a way that is aimed to provide students with practical business case material throughout the course. Bank reporting, hedge accounting, financial instruments and other recent market value issues will also be addressed and openly discussed.</p>		
<p><b>Course units</b></p> <ul style="list-style-type: none"> <li>- Conceptual Framework for Financial Reporting</li> <li>- Corporate Accounting Topics: Intangible Assets, Contingent Liabilities, Provisions, Consolidation, Goodwill and Capital Leases</li> <li>- Financial Services Accounting: Financial Instruments and Hedge Accounting</li> <li>- Financial Analysis</li> <li>- Value Reporting</li> <li>- Regulatory Reporting</li> <li>- Sustainability Reporting</li> </ul>		
<p><b>Course Learning Outcomes (CLOs)</b></p> <p>Identify and Understand the Whole Spectrum of Corporate reporting; Interpret and critically assess financial information; Understand some valuation concerns raised by the financial failures and crises; Challenge the information in a way that will suit their future professional needs; Be aware of the current stewardship trends and forces; Connect theory to practice in this particular field; Understand financial statements of companies; Understand the key features of IFRS and GAAP.</p>		
<p><b>Teaching Activities (TAs)</b></p> <p>Lecture, Interactive Lecture, Problem-based learning</p>	<p><b>Learning Activities (LAs)</b></p> <p>The course will mix different learning activities: lectures, exercises, readings, guest speakers, in class discussion and group assignment.</p>	
<p><b>Contribution to Programme Learning Objectives (PLOs)***</b></p> <p>Learners are able to</p> <ul style="list-style-type: none"> <li>- Display critical thinking: Reinforcement</li> <li>- Focus on sustainable development: Reinforcement</li> <li>- Work and communicate effectively: Reinforcement</li> <li>- Adopt a scientific approach: Reinforcement</li> </ul>	<p><b>Assessment methodology / Learners Use of Time and Load</b></p> <p>From 16/09/25</p> <ul style="list-style-type: none"> <li>• weight 10%</li> </ul> <p>effectiveness of student participation in class discussions</p> <p><b>Individual in class exam</b></p> <ul style="list-style-type: none"> <li>• weight 40%</li> <li>• workload estimated = 30 hours</li> <li>• due 03/11/25</li> </ul> <p><b>Group assignment</b></p> <ul style="list-style-type: none"> <li>• weight 50%</li> <li>• workload estimated = 30 hours</li> <li>• due 31/10/24</li> </ul>	
<p><b>Evaluation scale</b></p> <p>0-20</p>		
<p><b>Contribution to the Environmental, social and governance (ESG)</b></p> <p>Course Contribution to ESG: Yes Contact Hours are dedicated to ESG: 6 Contact Hours containing climate solutions for how organisations can reach net zero: 2</p> <p><b>Description of contribution:</b> The course will show how companies have to report ESG requirements and also the limitations of ESG reporting. ESG aspects are addressed in the course through non-financial reporting, sustainability disclosures, and corporate governance topics. The material highlights the growing importance of integrating sustainability, stakeholder expectations, and non-financial risks into corporate reporting and decision-making.</p>		
<p><b>Readings</b></p> <p>Required Financial Accounting - Essentials</p>		
<p><b>Other Learning Material(s)</b></p> <p>Required Annual Reports + Coursera Videos : Accounting: Principles of Financial Accounting</p>		

**Notice:** The information available in the course outline is subject to change. Please keep yourself informed at all times by regularly checking Canvas.

\*ECTS - European Credit Transfer and Accumulation System (1 ECTS = 30 hours of learning)

\*\*CH - Contact Hours in class or online, SDL - Self-Directed Learning including readings, homework, group work, preparation to assessment, etc

\*\*\*PLO - Programme Learning Objectives are available on the curriculum page