

## Module Layout

### MBA521/ Accounting and Financial Reporting

|   |                      |  |                   |
|---|----------------------|--|-------------------|
| <b>Faculty</b>  | FEM                  | Faculty of Economics and Management                    |                   |
| <b>Programme of Study</b>                               | MBA                  | The Open MBA - Master of Business Administration (MBA) |                   |
| <b>Module</b>   | MBA521               | Accounting and Financial Reporting                     |                   |
| <b>Level of Study</b>                                   | <b>Undergraduate</b> |  | <b>Graduate</b>   |
|   |                      | <b>Master</b><br>✓                                     | <b>Doctoral</b>   |
| <b>Language of Instruction</b>                          | English              |  |                   |
| <b>Mode of Delivery</b>                                 | Distance Learning    |  |                   |
| <b>Module Type</b>                                      | <b>Required</b><br>✓ |  | <b>Electives</b>  |
|   |                      |  |                   |
| <b>Number of Group Consulting Meetings</b>              | <b>Total</b>         | <b>Physical Presence</b>                               | <b>Online</b>     |
|   | 5                    | 0  | 5                 |
| <b>Number of Assignments</b>                            | 2                    |  |                   |
| <b>Final Exam Calculation</b>                           | <b>Assignments</b>   | <b>Interactive activities</b>                          | <b>Final exam</b> |
|   | 40%                  | 10%  | 50%               |
| <b>Number of European Credit Transfer System (ECTS)</b> | 10                   |  |                   |

#### Module Description

The thematic module provides a comprehensive presentation of the key issues related to Accounting and Financial Reporting. The purpose of the thematic module is to provide the knowledge and tools necessary to understand the basic accounting concepts and financial statement analysis. Moreover, it aims to introduce students to cost-volume-profit analysis and help them understand the usefulness of the business budgeting process.

#### Pre-requisite Modules

|  |      |
|--|------|
|  | None |
|--|------|

#### Co-requisite Modules

|  |      |
|--|------|
|  | None |
|--|------|

| <b>Grading Scheme</b>   |                                  |                 |             |
|---|----------------------------------|-----------------|-------------|
| <b>Assessment Method</b>  | <b>Percentage on final grade</b> | <b>Workload</b> |             |
|   |                                  | <b>Hours</b>    | <b>ECTS</b> |
| <b>Weekly study- Assignments -Group Meetings</b>  | 0 %                              | 125-150         | 5           |
| <b>Assignment 1</b>   | 20 %                             | 50-60           | 2           |
| <b>Assignment 2</b>   | 20 %                             | 50-60           | 2           |
| <b>Interactive activities</b>   | 10 %                             | 25-30           | 1           |
| <b>Final exam/Resit exam</b>  | 50 %                             | 3-6             | -           |
| <b>Total</b>  | <b>100%</b>                      | <b>250-300</b>  | <b>10</b>   |
| <b>Grading Rules and Assessment methods</b>   |                                  |                 |             |
| <ul style="list-style-type: none"> <li>• Interactive activities, which comprise 10% of the final grade and are assessed with a Pass or Fail. Each contribution that is evaluated with a Pass proportionally increases the module's final grade.</li> <li>• Students are evaluated with 9, if they collect 90% of the possible grade, meaning, <math>90\% \times 10 = 9</math>, etc.</li> <li>• Passing rate <ul style="list-style-type: none"> <li>○ 50% of the Assignments and interactive activities: Students are allowed to participate in the final exam of a Module, if they have overall collected the minimum grade (<math>\geq 50\%</math>) in their assignments and interactive activities.</li> <li>○ 50% of the Final exam</li> </ul> </li> <li>• If a student obtains a grade with decimal points, then the final grade is rounded to the nearest half unit. This module (Thematic Unit) is considered to have been successfully completed when the grade is equal to or higher than 5.0.</li> </ul> |                                  |                 |             |