

## H8CIFA: Contemporary Issues in Finance and Accounting

<b>Module Code:</b>	H8CIFA
<b>Long Title</b>	Contemporary Issues in Finance and Accounting <b>APPROVED</b>
<b>Title</b>	Contemporary Issues in Finance and Accounting
<b>Module Level:</b>	LEVEL 8
<b>EQF Level:</b>	6
<b>EHEA Level:</b>	First Cycle
<b>Credits:</b>	5
<b>Module Coordinator:</b>	CORINA SHEERIN
<b>Module Author:</b>	Isabela Da Silva
<b>Departments:</b>	School of Business
<b>Specifications of the qualifications and experience required of staff</b>	
<b>Learning Outcomes</b>	
<i>On successful completion of this module the learner will be able to:</i>	
<b>#</b>	<b>Learning Outcome Description</b>
LO1	Critically assess and disseminate multiple sources of financial and accounting research in order to develop a comprehensive understanding of relevant issues
LO2	Demonstrate individual-led critical thinking skills through exposure to both academic and industry-led research in finance and accounting.
LO3	Communicate, present and articulate a detailed understanding of contemporary issues in finance and accounting to a non-technical audience as part of a group or as an individual.
LO4	Engage in meaningful discourse with academic peers and finance and accounting practitioners on contemporary issues and challenges in the financial industry and the accounting profession
<b>Dependencies</b>	
<b>Module Recommendations</b>	
No recommendations listed	
<b>Co-requisite Modules</b>	
No Co-requisite modules listed	
<b>Entry requirements</b>	Programme entry requirements

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Module Content & Assessment			
Indicative Content			
<b>Effective capital markets and transactions. (20%)</b> For example, financial calendar reporting, merger and acquisition (M&A) transactions, initial public offerings (IPOs), and successful fundraisings.			
<b>Developments affecting Stock Markets. (20%)</b> For example, how financial information is used by participants in the stock market, including the impact of social media on stock market prices.			
<b>Distributions and Dividends. (20%)</b> Consideration of the financial theory for dividend policy and the accounting theory for distribution of profits, and the intersection of these two perspectives.			
<b>Context and application of financial accounting standards. (20%)</b> For example, application of particular accounting standards; such as accounting for cloud computing in the context of the accounting treatment for revenue recognition and for contracts.			
<b>Developments and trends in accounting reporting. (20%)</b> For example, environmental, social, governance (ESG) reporting; and the six 'capitals' (namely financial, manufactured, intellectual, human, social and relationship, and natural capitals) of the integrated reporting (IR) framework.			
Assessment Breakdown			%
Coursework			100.00%
<b>Assessments</b>			
Full Time			
Coursework			
<b>Assessment Type:</b>	Continuous Assessment	<b>% of total:</b>	50
<b>Assessment Date:</b>	n/a	<b>Outcome addressed:</b>	1,2
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> Candidates are required to complete in-class either an individual presentation or a group presentation on an agreed topic; to facilitate a classroom discussion on the topic; and to submit a written report to support the presentation.			
<b>Assessment Type:</b>	Continuous Assessment	<b>% of total:</b>	50
<b>Assessment Date:</b>	n/a	<b>Outcome addressed:</b>	1,2,3,4
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> Candidates are required to submit an individual research paper on an assigned topic based on the material covered in the module.			
No End of Module Assessment			
No Workplace Assessment			
Reassessment Requirement			
<b>Coursework Only</b> <i>This module is reassessed solely on the basis of re-submitted coursework. There is no repeat written examination.</i>			

## H8CIFA: Contemporary Issues in Finance and Accounting

Module Workload				
Module Target Workload Hours 0 Hours				
Workload: Full Time				
Workload Type	Workload Description	Hours	Frequency	Average Weekly Learner Workload
Lecture	Classroom and demonstrations	2	Every Week	2.00
Directed Learning	Directed e-learning	3	Every Week	3.00
Independent Learning	Independent learning	8	Every Week	8.00
Lecturer Supervised Learning	Mentoring and small-group tutoring	1	Every Week	1.00
Total Weekly Contact Hours				6.00
Workload: Part Time				
Workload Type	Workload Description	Hours	Frequency	Average Weekly Learner Workload
Lecture	No Description	1	Every Week	1.00
Seminars	No Description	2	Every Week	2.00
Total Weekly Contact Hours				3.00

Module Resources	
Recommended Book Resources	
<p>Ciaran Connolly. 2018, International Financial Accounting and Reporting, 6th Ed., Chartered Accountants Ireland.</p> <p>Anne Marie Ward. 2020, Finance Theory and Practice, 4th Ed., Chartered Accountants Ireland.</p>	
This module does not have any article/paper resources	
Other Resources	
<p>[Website], The Economist,  <a href="http://www.economist.com">http://www.economist.com</a></p> <p>[Website], The Financial Times,  <a href="http://www.ft.com">http://www.ft.com</a></p> <p>[Website], Reuters,  <a href="http://www.reuters.com">http://www.reuters.com</a></p> <p>[Journal], Journal of Applied Corporate Finance.</p> <p>[Website], Harvard Business Review.</p>	
Discussion Note:	