



UNIVERSITY OF LONDON

Accessibility tools

Global issues for the finance professional

PAM100

The module introduces students to the dynamics of the global environment within which finance and accounting models are applied. It considers the impact of those dynamics upon:

- i.) the underlying conceptual models
- ii.) the application of the models to find alternative solutions.

This module is also part of the following courses

Professional Accountancy

Topics covered

- Sustainability (including international tax avoidance)
- International harmonisation of accounting standards
- Financial risk management and the Basel Accord
- Required rates of return post-financial crisis
- Global mergers and acquisitions
- Corporate valuation techniques for social media organisations

Learning outcomes

If you complete the course successfully, you should be able to understand:

- The impact of the Basel Accord, in relation to financial risk management and the financial operations and reporting by organisations.
- The role and impact of bond valuations and yields in the post-financial crisis world.
- Issues relating to the corporate valuation and initial public offerings of global companies whose assets base involve significant intangibles (e.g. social media sites – Facebook, Twitter and Google).
- Issues impacting global mergers and acquisition activity.
- Issues affecting the convergence and divergence of the international harmonisation of accounting standards for financial reporting.
- Selected topical issues in sustainability including tax avoidance.

You should be able to:

- Think critically and creatively in selecting alternative solutions.
- Solve complex problems to support financial decisions.
- Identify and evaluate options for solving business problems.
- Undertake research into a financially-related business problem and apply skills in the assembly and analysis of the data collected.

You should have developed the following skills:

- Numeracy and quantitative skills, as applied to business management.
- Critical self-reflection skills, applied to business practice and experience.
- Effective skills for the communication of complex solutions to business-related decisions.
- Effective information technology skills.
- Self- and time-management skills.

Assessment

This module is assessed by:

- Coursework: **50%** (two equally-weighted items of coursework).
- Final Assessment: **50%**.

Essential reading

The following is provided as part of the course materials after you register:

- Arnold, G., *Modern financial markets & institutions: a practical perspective* (Harlow: FT Prentice Hall, 2012).
- Clark, P. and R. Mills, *Masterminding the deal* (London: Kogan Page, 2013).
- Danielsson, J., *Global financial systems: stability and risk* (Harlow: Pearson, 2014).