

Global Learning Semesters

Course Syllabus

Course: ACCT-213 Advanced Financial Accounting

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-213	Advanced Financial Accounting	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-110 Accounting I, ACCT-111 Accounting II
Department	Level of Course	Language of Instruction
Accounting & Banking	Lower Division	English

Course Description

The course covers topics such as accounting for capital and capital instruments, net current assets, tangible and intangible non-current assets, taxation in companies, revenue recognition, preparation of consolidated accounts and performance reports for various user groups, related party transactions, reporting financial performance, cash flow statements of a single company, and analysis of corporate information.

Instructor

Dr Christos Vlachos

Course Aims and Objectives

To develop knowledge and understanding of accounting principles and concepts and their application in a practical context.

Teaching Methods

The course is delivered through a mixture of lectures, presentations, tutorials and practical exercises and assignments.

Course Teaching Hours

42 hours (24 hours lectures/presentations + 18 hours tutorials and practical exercises). The course is delivered during the Fall and Spring semesters in 14-weeks (3 hours/week).

Evaluation and Grading

Homework: 20%
Mid-Term: 30%
Final Exam: 50%

Readings and Resources

Required Textbook

Kinserdal A (1998), Financial Accounting, Financial Times, Euro Version.

Recommended Reading

Hornngren, Sundem, Elliott (1999), An Introduction to Financial Accounting, 7th edition, Prentice Hall.