

Global Learning Semesters

Course Syllabus

Course: ACCT-413 Advanced Accounting Theory

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-413	Advanced Accounting Theory	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-213 Advanced Financial Accounting
Department	Level of Course	Language of Instruction
Accounting & Banking	Upper Division	English

Course Description

The course covers topics such as the nature and objectives of financial reporting, accounting for foreign currency translation, international accounting standards, exposure drafts, complex business entities and transactions, share valuation, environmental and social accounting and reporting, regulatory environment, and professional ethical framework.

Instructor

Dr Christos Vlachos

Course Aims and Objectives

To enable students to critically analyse the concepts and basis of financial accounting procedures, and introduce the student to select advanced areas of study in financial accounting concepts and practice.

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

Nobes C., Parker R. (2000), *Comparative International Accounting*, Prentice Hall.

Recommended Reading

Roberts C. B., Weetman P., Gordon P. D. (1998), *International Financial Accounting*, Prentice Hall.