

Course Code	ACCOUNTING AND FINANCE II			
Course Title	ACF-120			
Course Type	Compulsory			
Level	Undergraduate			
Year / Semester	1 / Two			
Teacher's Name				
ECTS	5	Lectures / week	3	Laboratories / week
Course Purpose and Objectives	<p>To develop students' knowledge and understanding both theoretical and practical of:</p> <ul style="list-style-type: none"> • the framework of regulations which influence financial reporting practice; • theoretical approaches offered as guides to financial reporting; • group accounting; • accounting techniques and methods adopted in practice; • providing a foundation for subsequent finance courses. 			
Learning Outcomes	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> ▪ explain and apply basic theoretical ideas about financial reporting including its role in a framework of governance and accountability and the measurement of income and value; ▪ describe the principal elements in the regulatory structure applying to financial statements and how this structure has developed over time; ▪ describe and evaluate the components of conceptual frameworks for accounting; ▪ analyse the way in which theory, practice and rules apply to specific reporting issues of controversy and regulation in recent years; ▪ apply the International Accounting Standards Board's (IASB) conceptual framework for financial reporting; ▪ prepare and present financial statements from accounting data for single entities, whether organised in corporate or in other forms, in conformity with IFRS; ▪ have a basic knowledge and understanding of the theoretical framework of finance. 			