

Course Title	<b>FINANCIAL ACCOUNTING I</b>				
Course Code	ACF-211				
Course Type	Compulsory				
Level	Undergraduate				
Year / Semester	2 / Three				
Teacher's Name					
ECTS	5	Lectures / week	3	Laboratories / week	
Course Purpose and Objectives	To develop the ability of students to understand and analyse critically the current theoretical, legal and institutional influences which regulate the preparation of financial statements.				
Learning Outcomes	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li>▪ prepare financial statements of sole traders, partnerships, consignments, joint ventures, branches, hire purchase etc;</li> <li>▪ describe the principal statements in the regulatory applying to financial statements and how this structure has developed over time;</li> <li>▪ be conversant with developments currently affecting Cyprus and UK financial policies;</li> <li>▪ interpret financial reports.</li> </ul>				