

Course Title	<b>COMPANY FINANCIAL REPORTING</b>				
Course Code	ACF-439				
Course Type	Compulsory				
Level	Undergraduate				
Year / Semester	4 / Seven				
Teacher's Name					
ECTS	5	Lectures / week	3	Laboratories / week	
Course Purpose and Objectives	To ensure that students apply the appropriate judgement and technical ability in the preparation of financial statements for complex business entities.				
Learning Outcomes	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li>▪ understand the conceptual underpinning on which published financial statements are produced and also the interaction between the components of those statements;</li> <li>▪ understand the alternative political, economic and social perspectives on corporate reporting theory and practice;</li> <li>▪ appreciate the constructed reality of modern accounting practice;</li> <li>▪ identify and evaluate the implications of certain creative accounting issues and practices;</li> <li>▪ evaluate critically and interpret published UK and Cyprus financial statements;</li> <li>▪ demonstrate appropriate professional judgment and ethical sensitivity.</li> </ul>				