

Course Title	INTERNATIONAL ACCOUNTING				
Course Code	ACF-448				
Course Type	Compulsory				
Level	Undergraduate				
Year / Semester	4 / Eight				
Teacher's Name	Pavlos Pavlou				
ECTS	5	Lectures / week	3	Laboratories / week	
Course Purpose and Objectives	To examine accounting principles, practices and trends in the international business and investment environment and to emphasize the added dimensions of international financial management experienced by Multinational Enterprises.				
Learning Outcomes	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> ▪ describe, explain and discuss aspects of the regulatory framework affecting the preparation and presentation of financial statements. ▪ describe, explain and apply the International Accounting Standards Board's (IASB) conceptual framework for financial reporting. ▪ describe, explain, apply and discuss the contents of a number of selected International Financial Reporting Standards (IFRS). ▪ prepare a complete set of financial statements from accounting data for single entities in conformity with IFRS. ▪ display evidence of the professional skills of assimilating and using information and structuring problems and solutions; and ▪ demonstrate a critical understanding and awareness of the key debates in modern financial accounting and reporting. 				